

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE 1-16      Refer to Exh. BSG/JAF 3-1, Tariff M.D.T.E. No. 37, §§ 5.01- 5.04. Please review and confirm the accuracy of the revisions to the current LDAC tariff that were made to recognize the proposed Pension and PBOP Expense Factor.

Response:      The Company believes that the revisions to the current LDAC tariff that were made to recognize the proposed Pension and PBOP Expense Factor is accurate. Please also see response to DTE-1-17.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SEVENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-7-19 Please refer to proposed M.D.T.E. No. 67, p. 2. Discuss how the Company determined the inputs to the proposed Benchmark Usage. Provide all analyses, and documentation supporting the Company's election of multipliers.

Response: In developing the Dual Fuel tariff provision the Company sought a means to determine customers' typical natural gas consumption if they were exclusively running their natural gas equipment to satisfy their processing or space heating needs. A long-standing standard that the Company's Sales Department used, going back to the 1980s, was that the average annual gas consumption of a commercial customer's heating equipment figured to be approximately the rated hourly input applicable to 600 hours a year. For commercial/industrial non-heating or processing equipment, the annual gas consumption approximated the rated hourly input of the equipment for 2,500 hours a year. These estimating factors for adding gas load has been a useful sales planning tool for the Company for many years. However, the Company did not retain any supporting documentation for these multipliers, nor can it produce any at this time.

Irrespective of whether these multipliers accurately represent the average customer's use of the equipment, the Company acknowledges that imposing the use of these multipliers on an individual customer's facilities could create an unfair or unrealistic standard for customers, as each customer has unique operating characteristics. Thus, the Company wishes to propose an alternative approach to determining the minimum annual distribution revenue requirement, an approach that would be consistent with regulated pricing policy. Just as the Company determines the minimum annual revenue requirement in developing special off-tariff pricing by establishing the customer's peak day use and applying the Company's annual unit long-run marginal cost, the dual fuel provision could also establish minimum distribution revenue in that manner. The customer's peak day use could be determined by either Company personnel working with the customer in analyzing the customer's total energy use (combination of natural gas and the alternative fuel) or using historical gas use, if in recent years, there was very little or no fuel switching. The applicable annual unit long-run marginal cost would be \$82.36 per MMBtu, which is presented by Mr. Harrison in Schedule JLH-3-12, page 2, consisting of:

- Pressure support: \$10.77 – line 8
- Reinforcements: \$26.60 – line 9
- Main Extension: \$46.13 – line 11  
\$82.36

Each year the applicable annual unit marginal cost would be adjusted by the gross domestic product price index (“GDP-PI”) annual inflation rate, consistent with marginal cost practices and with the Company’s adjustment to base rates within its PBR rate plan.

Attachment DTE-7-19 (a) is a revised Special Provision For Use of Dual Fuel Equipment tariff, M.D.T.E. No. 67, in which the Minimum Annual Revenue provision has been revised to reflect the use of the customer’s peak day use and the Company’s annual unit long-run marginal cost. Attachment DTE-7-19 (b) is the red-lined version of Attachment DTE-7-19 (b).

**SPECIAL PROVISION  
FOR USE OF DUAL FUEL EQUIPMENT**

**PURPOSE**

The purpose of this special provision is to enable a Customer taking service under a firm rate schedule to install dual fuel equipment thereby enabling the Customer to displace natural gas service provided by the Company at the Customer's discretion. The terms of this special provision allow the Company to recover a minimum annual revenue from the Customer in a manner reflecting the reduced utilization of the Company's firm service.

**APPLICABILITY**

This special provision may be applicable to any Customer taking service under any one or more of the Company's Commercial & Industrial Service Medium or High Annual Use, or Extra High Annual Use, Rate Schedules (G-41, G-42, G-43, G-51, G-52, G-53, T-41, T-42, T-43, T-51, T-52, T-53) that has also installed equipment capable of burning natural gas and one or more other fuels.

**NOTIFICATION REQUIREMENT**

Customer is responsible for notifying the Company of any dual fuel equipment at Customer's location upon initial application for Distribution Service. Any Customer that installs or has previously installed dual fuel equipment at any time while taking Distribution Service from the Company shall notify the Company of the installation.

**TERM**

The minimum term shall be one (1) year from the initial operation of dual fuel equipment by the Customer. The initial term shall be automatically extended for successive one (1) year terms, unless terminated by written notice to the Company at least 30 days prior to the termination of the currently effective term. In the event that Customer ceases taking Distribution Service prior to the end of the term of this special provision, the terms of this special provision shall continue in effect until terminated in accordance with the terms herein.

**MINIMUM ANNUAL REVENUE**

Customer shall be responsible for payment to Company of a minimum annual revenue, net of any gas commodity-related revenues from the Company's Cost of Gas Clause and revenues from the

**SPECIAL PROVISION  
FOR USE OF DUAL FUEL EQUIPMENT**

application of the Company's Local Distribution Adjustment Clause ("LDAC").

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective November 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). The difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue shall be due to Company at the anniversary date of the Company providing service to Customer under this Special Provision for Use of Dual Fuel Equipment tariff. For any year that the difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue is zero or negative, no charge shall apply.

Annual Inflation Adjustment to Annual Unit LRMC:

The Company shall adjust the annual unit LRMC by using the gross domestic product price index ("GDP-PI") annual inflation adjustment reflected in the Company's annual Performance Based Rate ("PBR") plan annual percentage adjustment used implemented each November 1.

Determination of Customer's MDQ:

Either:

- (a) Rated hourly natural gas input of all dual fuel equipment times 24 hours, or
- (b) The peak day use of the Customer's dual fuel equipment, agreed upon between the Company and Customer, using recent historical energy consumption data; or alternatively, the Company using the daily base load, plus the Customer's use per effective degree day ("EDD") times design day EDDs; these estimating factors shall be based on Customer's annual total energy requirements; or
- (c) If Customer has both dual fuel equipment and dedicated gas-fired equipment the Customer's MDQ shall be either (a) or (b) above, plus a representative MDQ of the dedicated gas-fired equipment using either historical Customer data or an agreed upon MDQ between the Company and Customer.

BAY STATE GAS COMPANY

M.D.T.E. No. 67

Page 1 of 3

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**SPECIAL PROVISION  
FOR USE OF DUAL FUEL EQUIPMENT**

**PURPOSE**

The purpose of this special provision is to enable a Customer taking service under a firm rate schedule to install dual fuel equipment thereby enabling the Customer to displace natural gas service provided by the Company at the Customer's discretion. The terms of this special provision allow the Company to recover a minimum annual revenue from the Customer in a manner reflecting the reduced utilization of the Company's firm service.

**APPLICABILITY**

This special provision ~~is~~may be applicable to any Customer taking service under any one or more of the Company's Commercial & Industrial Service Medium or High Annual Use, or Extra High Annual Use, Rate Schedules (G-41, G-42, G-43, G-51, G-52, G-53, T-41, T-42, T-43, T-51, T-52, T-53) that has also installed equipment capable of burning natural gas and one or more other fuels.

**NOTIFICATION REQUIREMENT**

Customer is responsible for notifying the Company of any dual fuel equipment at Customer's location upon initial application for Distribution Service. Any Customer that installs or has previously installed dual fuel equipment at any time while taking Distribution Service from the Company shall notify the Company of the installation.

**TERM**

The minimum term shall be one (1) year from the initial operation of dual fuel equipment by the Customer. The initial term shall be automatically extended for successive one (1) year terms, unless terminated by written notice to the Company at least 30 days prior to the termination of the currently effective term. In the event that Customer ceases taking Distribution Service prior to the end of the term of this special provision, the terms of this special provision shall continue in effect until terminated in accordance with the terms herein.

**MINIMUM ANNUAL REVENUE**

Customer shall be responsible for payment to Company of a minimum annual revenue, net of any gas commodity-related revenues from the Company's Cost of Gas Clause and revenues from the

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Issued by: Stephen H. Bryant  
President

Issued On: April 27, 2005  
Effective: June 1, 2005

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BAY STATE GAS COMPANY

M.D.T.E. No. 67

Page 2 of 3

### SPECIAL PROVISION FOR USE OF DUAL FUEL EQUIPMENT

application of the Company's Local Distribution Adjustment Clause ("LDAC").

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective November 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). The difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue shall be due to Company at the anniversary date of the Company providing service to Customer under this Special Provision for Use of Dual Fuel Equipment tariff. For any year that the difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue is zero or negative, no charge shall apply.

Annual Inflation Adjustment to Annual Unit LRMC:

The Company shall adjust the annual unit LRMC by using the gross domestic product price index ("GDP-PI") annual inflation adjustment reflected in the Company's annual Performance Based Rate ("PBR") plan annual percentage adjustment implemented each November 1.

Determination of Customer's MDQ:

Either:

- (a) Rated hourly natural gas input of all dual fuel equipment times 24 hours, or
- (b) The peak day use of the Customer's dual fuel equipment, agreed upon between the Company and Customer, using recent historical energy consumption data; or alternatively, the Company using the daily base load, plus the Customer's use per effective degree day ("EDD") times design day EDDs; these estimating factors shall be based on Customer's annual total energy requirements; or
- (c) If Customer has both dual fuel equipment and dedicated gas-fired equipment the Customer's MDQ shall be either (a) or (b) above, plus a representative MDQ of the dedicated gas-fired equipment using either historical Customer data or an agreed upon MDQ between the Company and Customer.

For purposes of determining the minimum annual revenue, the Company shall calculate a Benchmark Usage each month as the sum of the following components:

- (a) For All Dual Fuel Space Heating Equipment: The product of the rated hourly natural gas input of the equipment and 600 hours. The resulting total annual therm gas use shall be distributed monthly based on the pro-rata monthly number of the Company's Normal Effective Degree Days for the ten (10) months of September through June.
- (b) For All Dual Fuel Non-Space Heating Equipment: The product of the rated hourly natural gas input of the equipment and 2,500 hours. The resulting total annual therm gas use shall be equally distributed among the twelve (12) months of the year.

Issued by: Stephen H. Bryant  
President

Issued On: April 27, 2005  
Effective: June 1, 2005

BAY STATE GAS COMPANY

M.D.T.E. No. 67

Page 3 of 3

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**SPECIAL PROVISION  
FOR USE OF DUAL FUEL EQUIPMENT**

~~The Company shall determine the Benchmark Distribution Revenue by aggregating the monthly Distribution Revenue calculated based on the Customer's Benchmark Usage for each month and applied to the monthly base rates of the Customer's applicable Rate Schedule. The customer's actual Distribution Revenue for the year shall be subtracted from the Benchmark Distribution Revenue for the year, and the difference, if positive, shall be charged to the customer pursuant to this special provision. For any year that the difference is zero or negative, no charge shall apply.~~

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Issued by: Stephen H. Bryant  
President

Issued On: April 27, 2005  
Effective: June 1, 2005

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COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-9-15 Refer to Exh. BSG/JES-1, Workpaper JES-6, at 22. For each month for the period 2002 through 2004, please provide under each service category the number of account write-offs for amounts that are:

- (1) Less than \$500;
- (2) Greater than or equal to \$500 but less than \$1,000;
- (3) Greater than or equal to \$1,000 but less than \$5,000;
- (4) Greater than or equal to \$5,000 but less than \$10,000;
- (5) Greater than or equal to \$10,000 but less than \$50,000;
- (6) Greater than or equal to \$50,000 but less than \$100,000; and
- (7) Greater than or equal to \$100,000.

Describe the Company's method and explain any assumptions used.

Response: Please see Attachments DTE-9-15 (a), (b), (c) for the number of account write-offs by category. This data was taken from the Customer Information System (CIS).

Bay State Gas Company  
Sundry Uncollectibles

<u>Category</u>	<u>Write-off Year</u>	<u>Write-off Month</u>	<u>Count Less than \$500</u>	<u>Count Greater than or Equal to \$500 less than \$1,000</u>	<u>Count Greater than or Equal to \$1,000 less than \$5,000</u>	<u>Count Greater than or Equal to \$5,000 less than \$10,000</u>	<u>Count Greater than or Equal to \$10,000 less than \$50,000</u>	<u>Count Greater than or Equal to \$50,000 less than \$100,000</u>	<u>Count Greater than or Equal to \$100,000</u>	<u>Total</u>
Service	2002	Jan	61	0	0	0	0	0	0	
Service	2002	Feb	172	1	0	0	0	0	0	
Service	2002	Mar	81	1	0	0	0	0	0	
Service	2002	Aor	79	1	0	0	0	0	0	
Service	2002	May	69	0	0	0	0	0	0	
Service	2002	Jun	103	0	0	0	0	0	0	
Service	2002	Jul	144	0	0	0	0	0	0	
Service	2002	Aug	129	0	0	0	0	0	0	
Service	2002	Sep	148	1	0	0	0	0	0	
Service	2002	Oct	137	2	0	0	0	0	0	
Service	2002	Nov	112	4	0	0	0	0	0	
Service	2002	Dec	78	0	0	0	0	0	0	
Total			1,313	10	0	0	0	0	0	1,323
Service	2003	Jan	64	2	0	0	0	0	0	
Service	2003	Feb	66	0	0	0	0	0	0	
Service	2003	Mar	62	0	0	0	0	0	0	
Service	2003	Aor	0	0	0	0	0	0	0	
Service	2003	May	162	3	1	0	0	0	0	
Service	2003	Jun	74	0	0	0	0	0	0	
Service	2003	Jul	122	4	0	0	0	0	0	
Service	2003	Aug	165	2	0	0	0	0	0	
Service	2003	Sep	173	7	0	0	0	0	0	
Service	2003	Oct	122	2	0	0	0	0	0	
Service	2003	Nov	1,301	24	1	0	0	0	0	
Service	2003	Dec	91	3	0	0	0	0	0	
Total			2,402	47	2	0	0	0	0	2,451
Service	2004	Jan	134	3	1	0	0	0	0	
Service	2004	Feb	52	0	0	0	0	0	0	
Service	2004	Mar	53	3	0	0	0	0	0	
Service	2004	Aor	39	2	0	0	0	0	0	
Service	2004	May	47	0	0	0	0	0	0	
Service	2004	Jun	0	0	0	0	0	0	0	
Service	2004	Jul	145	6	0	0	0	0	0	
Service	2004	Aug	69	1	0	0	0	0	0	
Service	2004	Sep	87	0	0	0	0	0	0	
Service	2004	Oct	70	2	0	0	0	0	0	
Service	2004	Nov	77	3	0	0	0	0	0	
Service	2004	Dec	244	3	0	0	0	0	0	
Total			1,017	23	1	0	0	0	0	1,041

Bay State Gas Company  
Water Heater Rental Uncollectibles

<u>Category</u>	<u>Write-off Year</u>	<u>Write-off Month</u>	<u>Count Less than \$500</u>	<u>Count Greater than or Equal to \$500 less than \$1,000</u>	<u>Count Greater than or Equal to \$1,000 less than \$5,000</u>	<u>Count Greater than or Equal to \$5,000 less than \$10,000</u>	<u>Count Greater than or Equal to \$10,000 less than \$50,000</u>	<u>Count Greater than or Equal to \$50,000 less than \$100,000</u>	<u>Count Greater than or Equal to \$100,000</u>	<u>Total</u>
Rentals	2002	Jan	94	1	0	0	0	0	0	
Rentals	2002	Feb	446	8	6	0	0	0	0	
Rentals	2002	Mar	150	2	3	0	0	0	0	
Rentals	2002	Aor	170	2	2	0	0	0	0	
Rentals	2002	May	168	3	0	0	0	0	0	
Rentals	2002	Jun	144	0	4	0	0	0	0	
Rentals	2002	Jul	124	0	0	0	0	0	0	
Rentals	2002	Aug	368	25	9	0	0	0	0	
Rentals	2002	Sep	104	0	0	0	0	0	0	
Rentals	2002	Oct	147	4	3	0	0	0	0	
Rentals	2002	Nov	210	11	11	0	0	0	0	
Rentals	2002	Dec	88	0	0	0	0	0	0	
Total			2,213	56	38	0	0	0	0	2,307
Rentals	2003	Jan	103	1	2	0	0	0	0	
Rentals	2003	Feb	123	6	2	0	0	0	0	
Rentals	2003	Mar	88	6	0	0	0	0	0	
Rentals	2003	Aor	0	0	0	0	0	0	0	
Rentals	2003	May	268	46	1	0	0	0	0	
Rentals	2003	Jun	127	19	2	0	0	0	0	
Rentals	2003	Jul	129	43	1	0	0	0	0	
Rentals	2003	Aug	117	10	0	0	0	0	0	
Rentals	2003	Sep	133	11	2	0	0	0	0	
Rentals	2003	Oct	129	20	2	0	0	0	0	
Rentals	2003	Nov	268	29	11	0	0	0	0	
Rentals	2003	Dec	179	59	7	0	0	0	0	
Total			1,664	250	30	0	0	0	0	1,944
Rentals	2004	Jan	359	123	13	1	0	0	0	
Rentals	2004	Feb	95	16	1	0	0	0	0	
Rentals	2004	Mar	135	21	2	0	0	0	0	
Rentals	2004	Aor	151	38	2	1	0	0	0	
Rentals	2004	May	88	5	1	0	0	0	0	
Rentals	2004	Jun	0	0	0	0	0	0	0	
Rentals	2004	Jul	296	20	0	0	0	0	0	
Rentals	2004	Aug	125	9	0	0	0	0	0	
Rentals	2004	Sep	105	2	1	0	0	0	0	
Rentals	2004	Oct	105	5	0	0	0	0	0	
Rentals	2004	Nov	103	12	3	0	0	0	0	
Rentals	2004	Dec	212	86	36	0	0	0	0	
Total			1,774	337	59	2	0	0	0	2,172

Bay State Gas Company  
Guardian Care Uncollectibles

<u>Category</u>	<u>Write-off Year</u>	<u>Write-off Month</u>	<u>Count Less than \$500</u>	<u>Count Greater than or Equal to \$500 less than \$1,000</u>	<u>Count Greater than or Equal to \$1,000 less than \$5,000</u>	<u>Count Greater than or Equal to \$5,000 less than \$10,000</u>	<u>Count Greater than or Equal to \$10,000 less than \$50,000</u>	<u>Count Greater than or Equal to \$50,000 less than \$100,000</u>	<u>Count Greater than or Equal to \$100,000</u>	<u>Total</u>
Guardian Care	2002	Jan	15	0	0	0	0	0	0	
Guardian Care	2002	Feb	51	1	0	0	0	0	0	
Guardian Care	2002	Mar	30	0	0	0	0	0	0	
Guardian Care	2002	Aor	23	0	0	0	0	0	0	
Guardian Care	2002	May	27	0	0	0	0	0	0	
Guardian Care	2002	Jun	32	0	0	0	0	0	0	
Guardian Care	2002	Jul	30	0	0	0	0	0	0	
Guardian Care	2002	Aug	42	1	0	0	0	0	0	
Guardian Care	2002	Sep	26	0	0	0	0	0	0	
Guardian Care	2002	Oct	31	0	0	0	0	0	0	
Guardian Care	2002	Nov	29	0	0	0	0	0	0	
Guardian Care	2002	Dec	21	0	0	0	0	0	0	
Total			357	2	0	0	0	0	0	359
Guardian Care	2003	Jan	27	0	0	0	0	0	0	
Guardian Care	2003	Feb	34	0	0	0	0	0	0	
Guardian Care	2003	Mar	22	0	0	0	0	0	0	
Guardian Care	2003	Aor	0	0	0	0	0	0	0	
Guardian Care	2003	May	62	0	1	0	0	0	0	
Guardian Care	2003	Jun	39	3	0	0	0	0	0	
Guardian Care	2003	Jul	42	0	0	0	0	0	0	
Guardian Care	2003	Aug	19	0	0	0	0	0	0	
Guardian Care	2003	Sep	47	0	0	0	0	0	0	
Guardian Care	2003	Oct	44	0	0	0	0	0	0	
Guardian Care	2003	Nov	118	2	0	0	0	0	0	
Guardian Care	2003	Dec	57	4	0	0	0	0	0	
Total			511	9	1	0	0	0	0	521
Guardian Care	2004	Jan	108	1	0	0	0	0	0	
Guardian Care	2004	Feb	42	0	0	0	0	0	0	
Guardian Care	2004	Mar	60	0	0	0	0	0	0	
Guardian Care	2004	Aor	56	3	0	0	0	0	0	
Guardian Care	2004	May	23	0	0	0	0	0	0	
Guardian Care	2004	Jun	0	0	0	0	0	0	0	
Guardian Care	2004	Jul	85	1	0	0	0	0	0	
Guardian Care	2004	Aug	28	2	0	0	0	0	0	
Guardian Care	2004	Sep	53	0	0	0	0	0	0	
Guardian Care	2004	Oct	24	0	0	0	0	0	0	
Guardian Care	2004	Nov	35	0	0	0	0	0	0	
Guardian Care	2004	Dec	68	0	0	0	0	0	0	
Total			582	7	0	0	0	0	0	589

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy  
and James L. Harrison, Consultant (Cost Studies)

DTE-15-35 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 5-6, lines 151-152. Please provide the source or derivation of the values on these lines.

Response: Lines 151 and 152 present the indirect gas costs for the winter and summer periods, respectively. The annual indirect gas costs consist of two pieces as follows:

	Amount	Source
Gas Working Capital	\$2,935,546	Sales Volumes X \$0.008
Other Indirect Gas Cost	\$14,809,704	Sch. JLH 3-14 pg1, ln 12,col 11
Total	\$17,745,250	

For rate-making purposes, indirect gas costs will be collected by applying separate seasonal rates to high and low load factor customer classes. Therefore, the class-by-class revenues recovered for indirect gas costs will differ slightly from the costs themselves, due to the rounding incorporated in rate design. The rate design utilizes the revenues to be recovered from indirect gas charges as detailed on the Attachment DTE-15-35, which is a copy of Schedule JLH-3-14.

The upper half of Attachment DTE-15-35 shows the allocation of indirect gas costs to seasons based on each class's remaining design day demand. Then it aggregates allocated costs into high and low load factor groups and then computes the seasonal high and low load factor rates

The lower half of the attached spreadsheet shows that the resulting revenues to be recovered from the Indirect Gas Charges total \$17,724,307.

**Bay State Gas Company**  
**Summary of Cost Study Results**  
**Indirect Gas Costs**

Attachment DTE-15-35

Schedule JLH-3-14  
Work Paper

**Derivation of Prices for Recovery**

Allocated Using Remaining  
Demand

Line No. (1)	Rate Class			Indirect Gas Costs (5) (Excl. W/C)	LP & LNG Excl 904 (6)	Other Indirect Costs (7) =(5)-(6)	Total Indirect Winter (8)	Total Indirect Summer (9)	Indirect Total (Excl. W/C) (10) =(8)-(9)
	Size (2)	Load Factor (3)	Rate Class (4)						
1	Resi Ht	Low	R3 & R4	\$11,268,710	\$3,671,759	\$7,596,951	\$10,794,341	\$474,369	\$11,268,710
2	Resi No-Ht	High	R1 & R2	554,379	27,033	527,346	531,042	23,337	554,379
3	Low C&I	Low	G-40	1,228,069	446,535	781,533	1,176,372	51,697	1,228,069
4	Low C&I	High	G-50	171,996	21,996	150,000	164,756	7,240	171,996
5	Med C&I	Low	G-41	935,297	665,039	270,258	895,924	39,372	935,297
6	Med C&I	High	G-51	173,689	62,041	111,647	166,377	7,312	173,689
7	High C&I	Low	G-42	322,806	261,505	61,301	309,217	13,589	322,806
8	High C&I	High	G-52	45,115	18,265	26,849	43,215	1,899	45,115
9	Large C&I	Low	G-43	73,466	61,455	12,011	70,373	3,093	73,466
10	Large C&I	High	G-53	36,165	23,226	12,939	34,643	1,522	36,165
11	Outdoor Lght	High	OL	13	0	13	13	0	13
12	Total			14,809,704	5,258,855	9,550,848	14,186,273	623,430	14,809,704

Total LLF	13,828,347	5,106,293	8,722,054	13,246,228	582,119	13,828,347
Total HLF	981,356	152,562	828,795	940,046	41,311	981,356

Unit Cost

Low Load Factor

High Load Factor

\$ 0.0483 \$ 0.0101

\$ 0.0457 \$ 0.0030

Gas Working Capital

\$ 0.0080 \$ 0.0080

**Recovery of Indirect Gas Costs**

Line No. (1)	Rate Class			Sales Winter Therms (5)	Sales Summer Therms (6)	Indirect Gas Cost Revenues		
	Size (2)	Winter Use (3)	Rate Class (4)			Winter (7)	Summer (8)	Total (9)
1	Low Load Factor Rate (Rounded)					\$ 0.0563	\$ 0.0181	
2	High Load Factor Rate (Rounded)					\$ 0.0537	\$ 0.0110	
3								
4								
5								
6	Resi Ht	Low	R3 & R4	201,880,224	45,823,516	\$11,365,857	\$829,406	\$12,195,262
7	Resi No-Ht	High	R1 & R2	3,741,214	2,653,044	200,903	29,183	\$230,087
8	Low C&I	Low	G-40	20,876,820	2,434,390	1,175,365	44,062	\$1,219,427
9	Low C&I	High	G-50	2,612,172	1,834,032	140,274	20,174	\$160,448
10	Med C&I	Low	G-41	33,512,083	5,124,396	1,886,730	92,752	\$1,979,482
11	Med C&I	High	G-51	8,116,526	5,602,381	435,857	61,626	\$497,484
12	High C&I	Low	G-42	14,599,720	2,883,968	821,964	52,200	\$874,164
13	High C&I	High	G-52	3,804,583	2,861,308	204,306	31,474	\$235,780
14	Large C&I	Low	G-43	3,128,697	1,303,249	176,146	23,589	\$199,734
15	Large C&I	High	G-53	2,286,988	867,009	122,811	9,537	\$132,348
16	Outdoor Lght	High	OL	1,395	1,333	75	15	\$90
17	Low Load Factor Subtotal			273,997,544	57,569,519	15,426,062	1,042,008	\$16,468,070
18	High Load Factor Subtotal			20,562,878	13,819,107	1,104,227	152,010	\$1,256,237
19	Total			294,560,422	71,388,626	16,530,288	1,194,018	17,724,307

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-15-46 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 15, lines 380, 382 and 385. Please provide the source or explain the derivation of the values in the "Residential Heating (4) Low-income" and "Residential Heat (2) Low-income" columns.

Response: The development of the residential low-income rates is shown on pages 1 through 6 of Schedule JAF-2-5. The lines listed above for the low-income classes are linked to Schedule JAF-2-5, as follows:

<b><u>Schedule JAF-2-1</u></b>		<b><u>Schedule JAF-2-5</u></b>
Line 380	equals	Line 163
Line 382	equals	Line 165
Line 385	equals	Line 168

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-15-47 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 15, lines 380. Please provide the source or explain the derivation of the values in the "Outdoor Lighting" column.

Response: The "Outdoor Lighting" column of line 380 of Schedule JAF-2-1 was computed as follows:

Line 380 = 
$$\frac{\text{Line 373 (Proposed Base Revenue)}}{\text{Line 19 (Annual Bills)}}$$



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-15-48 Please provide the number of customers served under the Company's residential low-income tariffs (R/T-2 and R/T-4) by month for the last three years.

Response: Please see Attachment DTE-15-48.

Bay State Gas Company  
Residential Low Income Discount Rate Customers

	Rate R-2 Non-Heating	Rate R-4 Heating	Total Resid LI Discount
2001 January	1,965	17,111	19,076
February	1,980	17,516	19,496
March	2,052	19,413	21,465
April	2,110	21,411	23,521
May	2,373	22,078	24,451
June	2,368	21,769	24,137
July	2,387	21,349	23,736
August	1,844	8,479	10,323
September	2,375	19,737	22,112
October	2,520	20,133	22,653
November	2,684	20,856	23,540
December	2,723	21,098	23,821
2002 January	2,841	21,686	24,527
February	2,837	22,276	25,113
March	2,827	22,559	25,386
April	2,702	22,885	25,587
May	2,704	22,884	25,588
June	2,692	22,575	25,267
July	1,855	19,465	21,320
August	1,847	19,086	20,933
September	1,771	11,654	13,425
October	1,649	5,751	7,400
November	1,692	10,903	12,595
December	1,706	11,774	13,480
2003 January	1,750	14,320	16,070
February	1,853	19,762	21,615
March	1,847	17,143	18,990
April	1,815	18,328	20,143
May	1,790	19,325	21,115
June	1,741	19,088	20,829
July	1,703	18,695	20,398
August	1,683	18,301	19,984
September	1,433	17,195	18,628
October	1,381	16,871	18,252
November	1,119	16,412	17,531
December	1,090	16,446	17,536
2004 January	1,139	17,394	18,533
February	1,143	18,058	19,201
March	1,213	19,053	20,266
April	1,568	16,700	18,268
May	1,667	17,339	19,006
June	1,571	17,060	18,631
July	1,567	16,804	18,371
August	1,526	16,355	17,881
September	1,490	15,914	17,404
October	1,476	15,741	17,217
November	1,441	15,705	17,146
December	1,587	15,944	17,531
2005 January	1,632	16,503	18,135
February	1,632	17,247	18,879
March	1,853	17,761	19,614
April	1,401	15,256	16,657
May	1,393	16,370	17,763

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SEVENTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-17-7      Please provide Schs. BSG/JAF 1-1 and BSG/JAF 1-2 in Excel format on a CD-ROM.

Response:      Please see responses to AG-7-1 (Schedule JAF-1-1) and AG-7-2 (Schedule JAF-1-2), which provided a copy of the electronic spreadsheets in Excel format to the Department as well as to the Attorney General.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE DEPARTMENT OF ENERGY  
RESOURCES  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DOER 1-9 Refer to Exhibit BSG/JAF-2, pp. 26-27 and Schedule JAF-2-9. Please calculate and provide, separately, the % monthly bill increase for an average usage customer in each customer class due to (a) the PBR adjustment, (b) the SIR base rate adjustment, and (c) the EES adjustment.

Response: (a) Please see Attachment DOER-1-9 (a) for the bill impacts due to the PBR adjustment used for illustrative purposes on Schedule JAF-2-9.

(b) Please see Attachment DOER-1-9 (b) for the bill impacts due to the SIR base rate adjustment used for illustrative purposes on Schedule JAF-2-9. For this request, the bill impacts reflect the incremental base rate increase to recover the illustrative Year One annual revenue requirement of \$5,979,860. (See Schedule JES-17, page 1.)

(c) Please see Attachment DOER-1-9 (c) for the bill impacts due to the EES adjustment used for illustrative purposes on Schedule JAF-2-9.

**BAY STATE GAS COMPANY**  
**Typical Residential Heating Bill (R-3)**  
**Bill Impacts Due to PBR Adjustment**

Typical Usage In Therms																	Total	Total	Total			
Line No.	Residential Heating (R-3)				May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)			
1					90	55	30	30	42	71	109	150	187	188	166	132	1,250	318	932			
2	Current Base Rates																					
3	Off-Peak																					
4	Cust. Chg				\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10							\$73	\$73				
5	First 30 therms @				\$0.3183	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55							\$57	\$57				
6	Excess 30 therms @				\$0.2224	\$13.34	\$5.56	\$0.00	\$0.00	\$2.67	\$9.12							\$31	\$31			
7																						
8	Peak																					
9	Cust. Chg				\$12.10						\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$12.10	\$73		\$73			
10	First 125 therms @				\$0.3183						\$34.70	\$39.79	\$39.79	\$39.79	\$39.79	\$39.79	\$234		\$234			
11	Excess 125 therms @				\$0.2224						\$0.00	\$5.56	\$13.79	\$14.01	\$9.12	\$1.56	\$44		\$44			
12																						
13	Revised Base Rates																					
14	Off-Peak																					
15	Cust. Chg				\$12.35	\$12.35	\$12.35	\$12.35	\$12.35	\$12.35	\$12.35							\$74	\$74			
16	First 30 therms @				\$0.3231	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69							\$58	\$58			
17	Excess 30 therms @				\$0.2257	\$13.54	\$5.64	\$0.00	\$0.00	\$2.71	\$9.25							\$31	\$31			
18																						
19	Peak																					
20	Cust. Chg				\$12.35						\$12.35	\$12.35	\$12.35	\$12.35	\$12.35	\$12.35	\$74		\$74			
21	First 125 therms @				\$0.3231						\$35.22	\$40.39	\$40.39	\$40.39	\$40.39	\$40.39	\$237		\$237			
22	Excess 125 therms @				\$0.2257						\$0.00	\$5.64	\$13.99	\$14.22	\$9.25	\$1.58	\$45		\$45			
23																						
24	Test Year Total Base Rate Amount				\$34.99	\$27.21	\$21.65	\$21.65	\$24.32	\$30.77	\$46.80	\$57.45	\$65.68	\$65.90	\$61.01	\$53.45	\$511	\$161	\$350			
25	Revised Total Base Rate Amount				\$35.59	\$27.69	\$22.04	\$22.04	\$24.75	\$31.30	\$47.57	\$58.38	\$66.73	\$66.96	\$61.99	\$54.32	\$519	\$163	\$356			
26																						
27	Test Year																					
28	CGA Rates - (Seasonal)				\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454						
29	LDAF				\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251						
30																						
31	Revised																					
32	CGA Rates - (Seasonal)				\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454						
33	LDAF				\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251						
34																						
35	Test Year				\$118.94	\$78.51	\$49.63	\$49.63	\$63.49	\$96.99	\$152.58	\$203.02	\$247.16	\$248.35	\$222.11	\$181.55	\$1,712	\$457	\$1,255			
36	Revised				\$119.53	\$78.98	\$50.02	\$50.02	\$63.92	\$97.52	\$153.35	\$203.96	\$248.21	\$249.41	\$223.10	\$182.42	\$1,720	\$460	\$1,260			
37	Difference				\$0.59	\$0.48	\$0.39	\$0.39	\$0.43	\$0.53	\$0.77	\$0.93	\$1.05	\$1.06	\$0.99	\$0.87	\$8	\$3	\$6			
38																						
39	% Chg				0.50%	0.61%	0.79%	0.79%	0.68%	0.55%	0.51%	0.46%	0.43%	0.43%	0.44%	0.48%	0.50%	0.62%	0.45%			
40																						
41	Average monthly impact																\$ 0.71	\$ 0.47	\$ 0.95			

**BAY STATE GAS COMPANY**  
**Typical Residential Non-Heating Bill (R-1)**  
**Bill Impacts Due to PBR Adjustment**

**Typical Usage In Therms**

Line No.	Residential Non-Heating (R-1)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		17	17	15	14	7	15	15	18	19	20	19	19	195	85	110
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60							\$70	\$70	
5	First 10 therms @	\$0.2393	\$2.39	\$2.39	\$2.39	\$2.39	\$1.68	\$2.39						\$14	\$14	
6	Excess 10 therms @	\$0.1928	\$1.35	\$1.35	\$0.96	\$0.77	\$0.00	\$0.96						\$5	\$5	
7																
8	Peak															
9	Cust. Chg	\$11.60						\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$70		\$70
10	First 12 therms @	\$0.2393						\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$17		\$17
11	Excess 12 therms @	\$0.1928						\$0.58	\$1.16	\$1.35	\$1.54	\$1.35	\$1.35	\$7		\$7
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$11.84	\$11.84	\$11.84	\$11.84	\$11.84	\$11.84							\$71	\$71	
16	First 10 therms @	\$0.2401	\$2.40	\$2.40	\$2.40	\$2.40	\$1.68	\$2.40						\$14	\$14	
17	Excess 10 therms @	\$0.1935	\$1.36	\$1.36	\$0.97	\$0.77	\$0.00	\$0.97						\$5	\$5	
18																
19	Peak															
20	Cust. Chg	\$11.84						\$11.84	\$11.84	\$11.84	\$11.84	\$11.84	\$11.84	\$71		\$71
21	First 12 therms @	\$0.2401						\$2.88	\$2.88	\$2.88	\$2.88	\$2.88	\$2.88	\$17		\$17
22	Excess 12 therms @	\$0.1935						\$0.58	\$1.16	\$1.36	\$1.55	\$1.36	\$1.36	\$7		\$7
23																
24	Test Year Total Base Rate Amount	\$15.34	\$15.34	\$14.96	\$14.76	\$13.28	\$14.96	\$15.05	\$15.63	\$15.82	\$16.01	\$15.82	\$15.82	\$183	\$89	\$94
25	Revised Total Base Rate Amount	\$15.60	\$15.60	\$15.21	\$15.02	\$13.52	\$15.21	\$15.30	\$15.88	\$16.08	\$16.27	\$16.08	\$16.08	\$186	\$90	\$96
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
34																
35	<b>Test Year</b>	\$30.93	\$30.93	\$28.71	\$27.60	\$19.69	\$28.71	\$28.99	\$32.36	\$33.48	\$34.60	\$33.48	\$33.48	\$363	\$167	\$196
36	<b>Revised</b>	<u>\$31.19</u>	<u>\$31.19</u>	<u>\$28.96</u>	<u>\$27.85</u>	<u>\$19.94</u>	<u>\$28.96</u>	<u>\$29.24</u>	<u>\$32.61</u>	<u>\$33.74</u>	<u>\$34.86</u>	<u>\$33.74</u>	<u>\$33.74</u>	<u>\$366</u>	<u>\$168</u>	<u>\$198</u>
37	<b>Difference</b>	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$3	\$2	\$2
38																
39	% Chg	0.82%	0.82%	0.88%	0.91%	1.25%	0.88%	0.87%	0.78%	0.76%	0.74%	0.76%	0.76%	0.83%	0.90%	0.77%
40																
41	Average monthly impact													\$ 0.25	\$ 0.25	\$ 0.25

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/Low Winter (G-50)**  
**Bill Impacts Due to PBR Adjustment**

**Typical Usage In Therms**

Line		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total	Total	Total
No.	<u>C&amp;I Low Annual/Low Winter (G-50)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	May - Apr	Off-Peak	Peak
1		125	105	101	93	99	119	172	172	202	199	200	166	1,753	642	1,111
2	<b><u>Current Base Rates</u></b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.2818	\$35.23	\$29.59	\$28.46	\$26.21	\$27.90	\$33.53						\$181	\$181	
6	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19	\$114		\$114
10	First 99999 therms @	\$0.2818						\$48.47	\$48.47	\$56.92	\$56.08	\$56.36	\$47	\$313		\$313
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0		\$0
12																
13	<b><u>Revised Base Rates</u></b>															
14	Off-Peak															
15	Cust. Chg	\$19.40	\$19.40	\$19.40	\$19.40	\$19.40	\$19.40							\$116	\$116	
16	First 99999 therms @	\$0.2860	\$35.75	\$30.03	\$28.89	\$26.60	\$28.31	\$34.03						\$184	\$184	
17	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.40						\$19.40	\$19.40	\$19.40	\$19.40	\$19.40	\$19	\$116		\$116
21	First 99999 therms @	\$0.2860						\$49.19	\$49.19	\$57.77	\$56.91	\$57.20	\$47.48	\$318		\$318
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$54.23	\$48.59	\$47.46	\$45.21	\$46.90	\$52.53	\$67.47	\$67.47	\$75.92	\$75.08	\$75.36	\$66	\$722	\$295	\$427
25	Revised Total Base Rate Amount	\$55.15	\$49.43	\$48.29	\$46.00	\$47.71	\$53.43	\$68.59	\$68.59	\$77.17	\$76.31	\$76.60	\$66.88	\$734	\$300	\$434
26																
27	<b><u>Test Year</u></b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b><u>Revised</u></b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$169.85	\$145.71	\$140.89	\$131.23	\$138.47	\$162.61	\$228.44	\$228.44	\$264.98	\$261.32	\$262.54	\$221.14	\$2,356	\$889	\$1,467
36	<b>Revised</b>	<u>\$170.78</u>	<u>\$146.56</u>	<u>\$141.71</u>	<u>\$132.02</u>	<u>\$139.29</u>	<u>\$163.51</u>	<u>\$229.57</u>	<u>\$229.57</u>	<u>\$266.22</u>	<u>\$262.56</u>	<u>\$263.78</u>	<u>\$222</u>	<u>\$2,368</u>	<u>\$894</u>	<u>\$1,474</u>
37	<b>Difference</b>	\$0.93	\$0.84	\$0.82	\$0.79	\$0.82	\$0.90	\$1.12	\$1.12	\$1.25	\$1.24	\$1.24	\$1.10	\$12	\$5	\$7
38																
39	% Chg	0.54%	0.58%	0.58%	0.60%	0.59%	0.55%	0.49%	0.49%	0.47%	0.47%	0.47%	0.50%	0.52%	0.57%	0.48%
40																
41	Average monthly impact													\$ 1.01	\$ 0.85	\$ 1.18

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/High Winter (G-40)**  
**Bill Impacts Due to PBR Adjustment**

**Typical Usage In Therms**

Line No.	C&I Low Annual/High Winter (G-40)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		84	38	25	24	25	49	103	216	300	300	271	169	1,604	245	1,359
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.3090	\$25.96	\$11.74	\$7.73	\$7.42	\$7.73	\$15.14						\$76	\$76	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$114		\$114
10	First 99999 therms @	\$0.3090						\$31.83	\$66.74	\$92.70	\$92.70	\$83.74	\$52.22	\$420		\$420
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$19.40	\$19.40	\$19.40	\$19.40	\$19.40	\$19.40							\$116	\$116	
16	First 99999 therms @	\$0.3137	\$26.35	\$11.92	\$7.84	\$7.53	\$7.84	\$15.37						\$77	\$77	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.40						\$19.40	\$19.40	\$19.40	\$19.40	\$19.40	\$19.40	\$116		\$116
21	First 99999 therms @	\$0.3137						\$32.31	\$67.76	\$94.11	\$94.11	\$85.01	\$53.02	\$426		\$426
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$44.96	\$30.74	\$26.73	\$26.42	\$26.73	\$34.14	\$50.83	\$85.74	\$111.70	\$111.70	\$102.74	\$71.22	\$724	\$190	\$534
25	Revised Total Base Rate Amount	\$45.75	\$31.32	\$27.24	\$26.93	\$27.24	\$34.77	\$51.71	\$87.16	\$113.51	\$113.51	\$104.41	\$72.42	\$736	\$193	\$543
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$123.71	\$66.37	\$50.16	\$48.92	\$50.16	\$80.08	\$150.60	\$294.98	\$402.31	\$402.31	\$365.26	\$234.93	\$2,270	\$419	\$1,850
36	<b>Revised</b>	\$124.50	\$66.95	\$50.68	\$49.43	\$50.68	\$80.71	\$151.49	\$296.40	\$404.12	\$404.12	\$366.93	\$236.13	\$2,282	\$423	\$1,859
37	<b>Difference</b>	\$0.80	\$0.58	\$0.52	\$0.51	\$0.52	\$0.63	\$0.88	\$1.41	\$1.81	\$1.81	\$1.67	\$1.19	\$12	\$4	\$9
38																
39	% Chg	0.64%	0.87%	1.03%	1.05%	1.03%	0.79%	0.59%	0.48%	0.45%	0.45%	0.46%	0.51%	0.54%	0.85%	0.47%
40																
41	Average monthly impact													\$ 1.03	\$ 0.59	\$ 1.46



**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/Low Winter (G-51)**  
**Bill Impacts Due to PBR Adjustment**

Typical Usage In Therms																
Line No.	C&I Medium Annual/Low Winter (G-51)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		790	794	763	726	731	807	941	1,210	1,364	1,294	1,321	1,078	11,819	4,611	7,208
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5	First 99999 therms @	\$0.0826	\$65.25	\$65.58	\$63.02	\$59.97	\$60.38	\$66.66						\$381	\$381	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10	First 99999 therms @	\$0.1774						\$166.93	\$214.65	\$241.97	\$229.56	\$234.35	\$191.24	\$1,279		\$1,279
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37							\$398	\$398	
16	First 99999 therms @	\$0.0838	\$66.20	\$66.54	\$63.94	\$60.84	\$61.26	\$67.63						\$386	\$386	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$66.37						\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$398		\$398
21	First 99999 therms @	\$0.1801						\$169.47	\$217.92	\$245.66	\$233.05	\$237.91	\$194.15	\$1,298		\$1,298
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$130.25	\$130.58	\$128.02	\$124.97	\$125.38	\$131.66	\$231.93	\$279.65	\$306.97	\$294.56	\$299.35	\$256.24	\$2,440	\$771	\$1,669
25	Revised Total Base Rate Amount	\$132.57	\$132.91	\$130.31	\$127.21	\$127.63	\$134.00	\$235.84	\$284.29	\$312.03	\$299.42	\$304.28	\$260.52	\$2,481	\$785	\$1,696
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$861.00	\$865.03	\$833.80	\$796.52	\$801.56	\$878.13	\$1,112.61	\$1,412.09	\$1,583.54	\$1,505.61	\$1,535.67	\$1,265.14	\$13,451	\$5,036	\$8,415
36	Revised	\$863.32	\$867.36	\$836.08	\$798.76	\$803.80	\$880.47	\$1,116.53	\$1,416.73	\$1,588.59	\$1,510.47	\$1,540.61	\$1,269.42	\$13,492	\$5,050	\$8,442
37	Difference	\$2.32	\$2.32	\$2.28	\$2.24	\$2.25	\$2.34	\$3.91	\$4.64	\$5.05	\$4.86	\$4.94	\$4.28	\$41	\$14	\$28
38																
39	% Chg	0.27%	0.27%	0.27%	0.28%	0.28%	0.27%	0.35%	0.33%	0.32%	0.32%	0.32%	0.34%	0.31%	0.27%	0.33%
40																
41	Average monthly impact													\$ 3.45	\$ 2.29	\$ 4.61

**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/High Winter (G-41)**  
**Bill Impacts Due to PBR Adjustment**

Line		Typical Usage In Therms												Total	Total	Total
No.	C&I Medium Annual/High Winter (G-41)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)
1		665	302	164	146	174	374	824	2,139	2,170	2,294	1,971	1,270	12,493	1,825	10,668
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5	First 99999 therms @	\$0.1216	\$80.86	\$36.72	\$19.94	\$17.75	\$21.16	\$45.48						\$222	\$222	
6	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10	First 99999 therms @	\$0.1920						\$158.21	\$410.69	\$416.64	\$440.45	\$378.43	\$243.84	\$2,048		\$2,048
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37							\$398	\$398	
16	First 99999 therms @	\$0.1235	\$82.13	\$37.30	\$20.25	\$18.03	\$21.49	\$46.19						\$225	\$225	
17	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$66.37						\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$66.37	\$398		\$398
21	First 99999 therms @	\$0.1949						\$160.60	\$416.89	\$422.93	\$447.10	\$384.15	\$247.52	\$2,079		\$2,079
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$145.86	\$101.72	\$84.94	\$82.75	\$86.16	\$110.48	\$223.21	\$475.69	\$481.64	\$505.45	\$443.43	\$308.84	\$3,050	\$612	\$2,438
25	Revised Total Base Rate Amount	\$148.50	\$103.67	\$86.62	\$84.40	\$87.86	\$112.56	\$226.97	\$483.26	\$489.30	\$513.47	\$450.52	\$313.89	\$3,101	\$624	\$2,477
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$769.30	\$384.85	\$238.69	\$219.63	\$249.28	\$461.10	\$1,021.42	\$2,547.74	\$2,583.72	\$2,727.65	\$2,352.74	\$1,539.09	\$15,095	\$2,323	\$12,772
36	Revised	\$771.94	\$386.79	\$240.37	\$221.28	\$250.98	\$463.18	\$1,025.18	\$2,555.31	\$2,591.38	\$2,735.67	\$2,359.83	\$1,544.14	\$15,146	\$2,335	\$12,812
37	Difference	\$2.63	\$1.94	\$1.68	\$1.65	\$1.70	\$2.08	\$3.76	\$7.57	\$7.66	\$8.02	\$7.09	\$5.05	\$51	\$12	\$39
38																
39	% Chg	0.34%	0.51%	0.70%	0.75%	0.68%	0.45%	0.37%	0.30%	0.30%	0.29%	0.30%	0.33%	0.34%	0.50%	0.31%
40																
41	Average monthly impact													\$ 4.24	\$ 1.95	\$ 6.53

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/Low Winter (G-52)**  
**Bill Impacts Due to PBR Adjustment**

Typical Usage In Therms														Total	Total	Total
Line No.	C&I High Annual/Low Winter (G-52)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)
1		11,042	10,120	9,172	8,320	9,745	11,262	12,094	14,442	17,547	16,095	15,704	14,183	149,726	59,661	90,065
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0657	\$725.46	\$664.88	\$602.60	\$546.62	\$640.25	\$739.91						\$3,920	\$3,920	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1682						\$2,034.21	\$2,429.14	\$2,951.41	\$2,707.18	\$2,641.41	\$2,385.58	\$15,149		\$15,149
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47							\$1,305	\$1,305	
16	First 999999 therms @	\$0.0667	\$736.50	\$675.00	\$611.77	\$554.94	\$649.99	\$751.18						\$3,979	\$3,979	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$217.47						\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$1,305		\$1,305
21	First 999999 therms @	\$0.1710						\$2,068.07	\$2,469.58	\$3,000.54	\$2,752.25	\$2,685.38	\$2,425.29	\$15,401		\$15,401
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$938.46	\$877.88	\$815.60	\$759.62	\$853.25	\$952.91	\$2,247.21	\$2,642.14	\$3,164.41	\$2,920.18	\$2,854.41	\$2,598.58	\$21,625	\$5,198	\$16,427
25	Revised Total Base Rate Amount	\$953.97	\$892.47	\$829.24	\$772.41	\$867.46	\$968.65	\$2,285.54	\$2,687.05	\$3,218.01	\$2,969.72	\$2,902.85	\$2,642.76	\$21,990	\$5,284	\$16,706
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$11,152.31	\$10,238.88	\$9,299.70	\$8,455.62	\$9,867.37	\$11,370.26	\$13,565.99	\$16,158.41	\$19,586.64	\$17,983.49	\$17,551.79	\$15,872.45	\$161,103	\$60,384	\$100,719
36	<b>Revised</b>	<u>\$11,167.82</u>	<u>\$10,253.47</u>	<u>\$9,313.34</u>	<u>\$8,468.41</u>	<u>\$9,881.59</u>	<u>\$11,386.00</u>	<u>\$13,604.32</u>	<u>\$16,203.32</u>	<u>\$19,640.24</u>	<u>\$18,033.03</u>	<u>\$17,600.23</u>	<u>\$15,916.63</u>	<u>\$161,468</u>	<u>\$60,471</u>	<u>\$100,998</u>
37	<b>Difference</b>	\$15.51	\$14.59	\$13.64	\$12.79	\$14.22	\$15.73	\$38.33	\$44.91	\$53.60	\$49.54	\$48.44	\$44.18	\$365	\$86	\$279
38																
39	% Chg	0.14%	0.14%	0.15%	0.15%	0.14%	0.14%	0.28%	0.28%	0.27%	0.28%	0.28%	0.28%	0.23%	0.14%	0.28%
40																
41	Average monthly impact													\$ 30.46	\$ 14.41	\$ 46.50

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/High Winter (G-42)**  
**Bill Impacts Due to PBR Adjustment**

Typical Usage In Therms																
Line No.	C&I High Annual/High Winter (G-42)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		4,642	2,353	2,618	1,332	2,227	2,937	7,027	12,107	13,541	13,233	12,504	8,364	82,885	16,109	66,776
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0778	\$361.15	\$183.06	\$203.68	\$103.63	\$173.26	\$228.50						\$1,253	\$1,253	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1794						\$1,260.64	\$2,172.00	\$2,429.26	\$2,374.00	\$2,243.22	\$1,500.50	\$11,980		\$11,980
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47							\$1,305	\$1,305	
16	First 999999 therms @	\$0.0791	\$367.18	\$186.12	\$207.08	\$105.36	\$176.16	\$232.32						\$1,274	\$1,274	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$217.47						\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$217.47	\$1,305		\$1,305
21	First 999999 therms @	\$0.1823						\$1,281.02	\$2,207.11	\$2,468.52	\$2,412.38	\$2,279.48	\$1,524.76	\$12,173		\$12,173
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$574.15	\$396.06	\$416.68	\$316.63	\$386.26	\$441.50	\$1,473.64	\$2,385.00	\$2,642.26	\$2,587.00	\$2,456.22	\$1,713.50	\$15,789	\$2,531	\$13,258
25	Revised Total Base Rate Amount	\$584.65	\$403.59	\$424.55	\$322.83	\$393.63	\$449.79	\$1,498.49	\$2,424.58	\$2,685.99	\$2,629.85	\$2,496.95	\$1,742.23	\$16,057	\$2,579	\$13,478
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$4,926.02	\$2,602.00	\$2,871.06	\$1,565.38	\$2,474.07	\$3,194.94	\$8,280.70	\$14,113.05	\$15,759.42	\$15,405.81	\$14,568.84	\$9,815.71	\$95,577	\$17,633	\$77,944
36	Revised	\$4,936.53	\$2,609.53	\$2,878.93	\$1,571.58	\$2,481.44	\$3,203.22	\$8,305.55	\$14,152.63	\$15,803.16	\$15,448.65	\$14,609.57	\$9,844.43	\$95,845	\$17,681	\$78,164
37	Difference	\$10.50	\$7.53	\$7.87	\$6.20	\$7.37	\$8.29	\$24.85	\$39.58	\$43.74	\$42.85	\$40.73	\$28.73	\$268	\$48	\$220
38																
39	% Chg	0.21%	0.29%	0.27%	0.40%	0.30%	0.26%	0.30%	0.28%	0.28%	0.28%	0.28%	0.29%	0.28%	0.27%	0.28%
40																
41	Average monthly impact													\$ 22.35	\$ 7.96	\$ 36.74

**BAY STATE GAS COMPANY**  
**Typical Residential Heating Bill (R-3)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

Line No.	Typical Usage In Therms										Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)												
	Residential Heating (R-3)																								
	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)													
1	90	55	30	30	42	71	109	150	187	188	166	132	1,250	318	932										
2	Current Base Rates																								
3	Off-Peak																								
4	Cust. Chg												\$73	\$73											
5	First 30 therms @	\$0.3183	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55				\$57	\$57											
6	Excess 30 therms @	\$0.2224	\$13.34	\$5.56	\$0.00	\$0.00	\$2.67	\$9.12					\$31	\$31											
7																									
8	Peak																								
9	Cust. Chg												\$73		\$73										
10	First 125 therms @	\$0.3183											\$234		\$234										
11	Excess 125 therms @	\$0.2224											\$44		\$44										
12																									
13	Revised Base Rates																								
14	Off-Peak																								
15	Cust. Chg												\$75	\$75											
16	First 30 therms @	\$0.3306	\$9.92	\$9.92	\$9.92	\$9.92	\$9.92	\$9.92	\$9.92				\$60	\$60											
17	Excess 30 therms @	\$0.2310	\$13.86	\$5.78	\$0.00	\$0.00	\$2.77	\$9.47					\$32	\$32											
18																									
19	Peak																								
20	Cust. Chg												\$75		\$75										
21	First 125 therms @	\$0.3306											\$243		\$243										
22	Excess 125 therms @	\$0.2310											\$46		\$46										
23																									
24	Test Year Total Base Rate Amount										\$34.99	\$27.21	\$21.65	\$21.65	\$24.32	\$30.77	\$46.80	\$57.45	\$65.68	\$65.90	\$61.01	\$53.45	\$511	\$161	\$350
25	Revised Total Base Rate Amount										\$36.35	\$28.26	\$22.49	\$22.49	\$25.26	\$31.96	\$48.61	\$59.67	\$68.22	\$68.45	\$63.37	\$55.51	\$531	\$167	\$364
26																									
27	Test Year																								
28	CGA Rates - (Seasonal)										\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454
29	LDAF										\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251
30																									
31	Revised																								
32	CGA Rates - (Seasonal)										\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454
33	LDAF										\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251
34																									
35	Test Year										\$118.94	\$78.51	\$49.63	\$49.63	\$63.49	\$96.99	\$152.58	\$203.02	\$247.16	\$248.35	\$222.11	\$181.55	\$1,712	\$457	\$1,255
36	Revised										\$120.29	\$79.56	\$50.47	\$50.47	\$64.43	\$98.18	\$154.39	\$205.25	\$249.70	\$250.90	\$224.47	\$183.62	\$1,732	\$463	\$1,268
37	Difference										\$1.35	\$1.05	\$0.84	\$0.84	\$0.94	\$1.19	\$1.81	\$2.22	\$2.54	\$2.55	\$2.36	\$2.07	\$20	\$6	\$14
38																									
39	% Chg										1.14%	1.34%	1.69%	1.69%	1.48%	1.23%	1.19%	1.09%	1.03%	1.03%	1.06%	1.14%	1.15%	1.36%	1.08%
40																									
41	Average monthly impact																								

**BAY STATE GAS COMPANY**  
**Typical Residential Non-Heating Bill (R-1)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

**Typical Usage In Therms**

Line No.	Residential Non-Heating (R-1)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		17	17	15	14	7	15	15	18	19	20	19	19	195	85	110
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60							\$70	\$70	
5	First 10 therms @	\$0.2393	\$2.39	\$2.39	\$2.39	\$2.39	\$1.68	\$2.39						\$14	\$14	
6	Excess 10 therms @	\$0.1928	\$1.35	\$1.35	\$0.96	\$0.77	\$0.00	\$0.96						\$5	\$5	
7																
8	Peak															
9	Cust. Chg	\$11.60						\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$70		\$70
10	First 12 therms @	\$0.2393						\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$17		\$17
11	Excess 12 therms @	\$0.1928						\$0.58	\$1.16	\$1.35	\$1.54	\$1.35	\$1.35	\$7		\$7
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$12.05	\$12.05	\$12.05	\$12.05	\$12.05	\$12.05							\$72	\$72	
16	First 10 therms @	\$0.2485	\$2.49	\$2.49	\$2.49	\$2.49	\$1.74	\$2.49						\$14	\$14	
17	Excess 10 therms @	\$0.2002	\$1.40	\$1.40	\$1.00	\$0.80	\$0.00	\$1.00						\$6	\$6	
18																
19	Peak															
20	Cust. Chg	\$12.05						\$12.05	\$12.05	\$12.05	\$12.05	\$12.05	\$12.05	\$72		\$72
21	First 12 therms @	\$0.2485						\$2.98	\$2.98	\$2.98	\$2.98	\$2.98	\$2.98	\$18		\$18
22	Excess 12 therms @	\$0.2002						\$0.60	\$1.20	\$1.40	\$1.60	\$1.40	\$1.40	\$8		\$8
23																
24	Test Year Total Base Rate Amount	\$15.34	\$15.34	\$14.96	\$14.76	\$13.28	\$14.96	\$15.05	\$15.63	\$15.82	\$16.01	\$15.82	\$15.82	\$183	\$89	\$94
25	Revised Total Base Rate Amount	\$15.94	\$15.94	\$15.54	\$15.34	\$13.79	\$15.54	\$15.63	\$16.23	\$16.43	\$16.63	\$16.43	\$16.43	\$190	\$92	\$98
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
34																
35	<b>Test Year</b>	\$30.93	\$30.93	\$28.71	\$27.60	\$19.69	\$28.71	\$28.99	\$32.36	\$33.48	\$34.60	\$33.48	\$33.48	\$363	\$167	\$196
36	<b>Revised</b>	<u>\$31.53</u>	<u>\$31.53</u>	<u>\$29.29</u>	<u>\$28.17</u>	<u>\$20.21</u>	<u>\$29.29</u>	<u>\$29.58</u>	<u>\$32.96</u>	<u>\$34.09</u>	<u>\$35.22</u>	<u>\$34.09</u>	<u>\$34.09</u>	<u>\$370</u>	<u>\$170</u>	<u>\$200</u>
37	<b>Difference</b>	\$0.59	\$0.59	\$0.58	\$0.57	\$0.51	\$0.58	\$0.58	\$0.60	\$0.61	\$0.62	\$0.61	\$0.61	\$7	\$3	\$4
38																
39	% Chg	1.92%	1.92%	2.02%	2.07%	2.62%	2.02%	2.01%	1.87%	1.82%	1.79%	1.82%	1.82%	1.95%	2.06%	1.85%
40																
41	Average monthly impact													\$ 0.59	\$ 0.57	\$ 0.61

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/Low Winter (G-50)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

**Typical Usage In Therms**

Line		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total	Total	Total
No.	<u>C&amp;I Low Annual/Low Winter (G-50)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	May - Apr	Off-Peak	Peak
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		125	105	101	93	99	119	172	172	202	199	200	166	1,753	642	1,111
2	<b><u>Current Base Rates</u></b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.2818	\$35.23	\$29.59	\$28.46	\$26.21	\$27.90	\$33.53						\$181	\$181	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19	\$114		\$114
10	First 99999 therms @	\$0.2818						\$48.47	\$48.47	\$56.92	\$56.08	\$56.36	\$47	\$313		\$313
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0		\$0
12																
13	<b><u>Revised Base Rates</u></b>															
14	Off-Peak															
15	Cust. Chg	\$19.73	\$19.73	\$19.73	\$19.73	\$19.73	\$19.73							\$118	\$118	
16	First 99999 therms @	\$0.2927	\$36.59	\$30.73	\$29.56	\$27.22	\$28.98	\$34.83						\$188	\$188	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.73						\$19.73	\$19.73	\$19.73	\$19.73	\$19.73	\$20	\$118		\$118
21	First 99999 therms @	\$0.2927						\$50.34	\$50.34	\$59.13	\$58.25	\$58.54	\$48.59	\$325		\$325
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$54.23	\$48.59	\$47.46	\$45.21	\$46.90	\$52.53	\$67.47	\$67.47	\$75.92	\$75.08	\$75.36	\$66	\$722	\$295	\$427
25	Revised Total Base Rate Amount	\$56.32	\$50.46	\$49.29	\$46.95	\$48.71	\$54.56	\$70.07	\$70.07	\$78.86	\$77.98	\$78.27	\$68.32	\$750	\$306	\$444
26																
27	<b><u>Test Year</u></b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b><u>Revised</u></b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$169.85	\$145.71	\$140.89	\$131.23	\$138.47	\$162.61	\$228.44	\$228.44	\$264.98	\$261.32	\$262.54	\$221.14	\$2,356	\$889	\$1,467
36	<b>Revised</b>	<u>\$171.94</u>	<u>\$147.59</u>	<u>\$142.72</u>	<u>\$132.98</u>	<u>\$140.28</u>	<u>\$164.64</u>	<u>\$231.05</u>	<u>\$231.05</u>	<u>\$267.91</u>	<u>\$264.22</u>	<u>\$265.45</u>	<u>\$224</u>	<u>\$2,383</u>	<u>\$900</u>	<u>\$1,483</u>
37	<b>Difference</b>	\$2.09	\$1.88	\$1.83	\$1.74	\$1.81	\$2.03	\$2.60	\$2.60	\$2.93	\$2.90	\$2.91	\$2.54	\$28	\$11	\$16
38																
39	% Chg	1.23%	1.29%	1.30%	1.33%	1.31%	1.25%	1.14%	1.14%	1.11%	1.11%	1.11%	1.15%	1.18%	1.28%	1.12%
40																
41	Average monthly impact													\$ 2.32	\$ 1.90	\$ 2.75

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/High Winter (G-40)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

**Typical Usage In Therms**

Line No.	C&I Low Annual/High Winter (G-40)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		84	38	25	24	25	49	103	216	300	300	271	169	1,604	245	1,359
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.3090	\$25.96	\$11.74	\$7.73	\$7.42	\$7.73	\$15.14						\$76	\$76	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$114		\$114
10	First 99999 therms @	\$0.3090						\$31.83	\$66.74	\$92.70	\$92.70	\$83.74	\$52.22	\$420		\$420
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$19.73	\$19.73	\$19.73	\$19.73	\$19.73	\$19.73							\$118	\$118	
16	First 99999 therms @	\$0.3209	\$26.96	\$12.19	\$8.02	\$7.70	\$8.02	\$15.72						\$79	\$79	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.73						\$19.73	\$19.73	\$19.73	\$19.73	\$19.73	\$19.73	\$118		\$118
21	First 99999 therms @	\$0.3209						\$33.05	\$69.31	\$96.27	\$96.27	\$86.96	\$54.23	\$436		\$436
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$44.96	\$30.74	\$26.73	\$26.42	\$26.73	\$34.14	\$50.83	\$85.74	\$111.70	\$111.70	\$102.74	\$71.22	\$724	\$190	\$534
25	Revised Total Base Rate Amount	\$46.69	\$31.92	\$27.75	\$27.43	\$27.75	\$35.45	\$52.78	\$89.04	\$116.00	\$116.00	\$106.69	\$73.96	\$751	\$197	\$554
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$123.71	\$66.37	\$50.16	\$48.92	\$50.16	\$80.08	\$150.60	\$294.98	\$402.31	\$402.31	\$365.26	\$234.93	\$2,270	\$419	\$1,850
36	<b>Revised</b>	\$125.44	\$67.55	\$51.19	\$49.93	\$51.19	\$81.39	\$152.56	\$298.28	\$406.61	\$406.61	\$369.21	\$237.67	\$2,298	\$427	\$1,871
37	<b>Difference</b>	\$1.73	\$1.18	\$1.03	\$1.02	\$1.03	\$1.31	\$1.96	\$3.30	\$4.30	\$4.30	\$3.95	\$2.74	\$28	\$7	\$21
38																
39	% Chg	1.40%	1.78%	2.05%	2.08%	2.05%	1.64%	1.30%	1.12%	1.07%	1.07%	1.08%	1.17%	1.23%	1.74%	1.11%
40																
41	Average monthly impact													\$ 2.32	\$ 1.22	\$ 3.43



**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/Low Winter (G-51)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

Typical Usage In Therms																
Line No.	C&I Medium Annual/Low Winter (G-51)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		790	794	763	726	731	807	941	1,210	1,364	1,294	1,321	1,078	11,819	4,611	7,208
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5	First 99999 therms @	\$0.0826	\$65.25	\$65.58	\$63.02	\$59.97	\$60.38	\$66.66						\$381	\$381	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10	First 99999 therms @	\$0.1774						\$166.93	\$214.65	\$241.97	\$229.56	\$234.35	\$191.24	\$1,279		\$1,279
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51							\$405	\$405	
16	First 99999 therms @	\$0.0858	\$67.78	\$68.13	\$65.47	\$62.29	\$62.72	\$69.24						\$396	\$396	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$67.51						\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$405		\$405
21	First 99999 therms @	\$0.1843						\$173.43	\$223.00	\$251.39	\$238.48	\$243.46	\$198.68	\$1,328		\$1,328
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$130.25	\$130.58	\$128.02	\$124.97	\$125.38	\$131.66	\$231.93	\$279.65	\$306.97	\$294.56	\$299.35	\$256.24	\$2,440	\$771	\$1,669
25	Revised Total Base Rate Amount	\$135.29	\$135.64	\$132.98	\$129.80	\$130.23	\$136.75	\$240.94	\$290.51	\$318.90	\$305.99	\$310.97	\$266.19	\$2,534	\$801	\$1,733
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$861.00	\$865.03	\$833.80	\$796.52	\$801.56	\$878.13	\$1,112.61	\$1,412.09	\$1,583.54	\$1,505.61	\$1,535.67	\$1,265.14	\$13,451	\$5,036	\$8,415
36	Revised	\$866.04	\$870.09	\$838.75	\$801.35	\$806.41	\$883.23	\$1,121.62	\$1,422.95	\$1,595.46	\$1,517.05	\$1,547.29	\$1,275.09	\$13,545	\$5,066	\$8,479
37	Difference	\$5.04	\$5.05	\$4.95	\$4.83	\$4.85	\$5.09	\$9.00	\$10.86	\$11.92	\$11.44	\$11.63	\$9.95	\$95	\$30	\$65
38																
39	% Chg	0.59%	0.58%	0.59%	0.61%	0.60%	0.58%	0.81%	0.77%	0.75%	0.76%	0.76%	0.79%	0.70%	0.59%	0.77%
40																
41	Average monthly impact													\$ 7.88	\$ 4.97	\$ 10.80

**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/High Winter (G-41)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

Typical Usage In Therms																			
Line	C&I Medium Annual/High Winter (G-41)				May	Jun	Jul	Aug	Sep	Oct							Total	Total	Total
No.					(1)	(2)	(3)	(4)	(5)	(6)	Nov	Dec	Jan	Feb	Mar	Apr	May - Apr	Off-Peak	Peak
											(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1					665	302	164	146	174	374	824	2,139	2,170	2,294	1,971	1,270	12,493	1,825	10,668
2	Current Base Rates																		
3	Off-Peak																		
4		Cust. Chg		\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5		First	99999	therms @	\$0.1216	\$80.86	\$36.72	\$19.94	\$17.75	\$21.16	\$45.48						\$222	\$222	
6		Excess	99999	therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
7																			
8	Peak																		
9		Cust. Chg		\$65.00							\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10		First	99999	therms @	\$0.1920						\$158.21	\$410.69	\$416.64	\$440.45	\$378.43	\$243.84	\$2,048		\$2,048
11		Excess	99999	therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																			
13	Revised Base Rates																		
14	Off-Peak																		
15		Cust. Chg		\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51							\$405	\$405	
16		First	99999	therms @	\$0.1263	\$83.99	\$38.14	\$20.71	\$18.44	\$21.98	\$47.24						\$230	\$230	
17		Excess	99999	therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
18																			
19	Peak																		
20		Cust. Chg		\$67.51							\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$67.51	\$405		\$405
21		First	99999	therms @	\$0.1994						\$164.31	\$426.52	\$432.70	\$457.42	\$393.02	\$253.24	\$2,127		\$2,127
22		Excess	99999	therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																			
24	Test Year Total Base Rate Amount				\$145.86	\$101.72	\$84.94	\$82.75	\$86.16	\$110.48	\$223.21	\$475.69	\$481.64	\$505.45	\$443.43	\$308.84	\$3,050	\$612	\$2,438
25	Revised Total Base Rate Amount				\$151.50	\$105.65	\$88.22	\$85.95	\$89.49	\$114.75	\$231.82	\$494.03	\$500.21	\$524.93	\$460.53	\$320.75	\$3,168	\$636	\$2,532
26																			
27	Test Year																		
28	CGA Rates - (Seasonal)				\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF				\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																			
31	Revised																		
32	CGA Rates - (Seasonal)				\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF				\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																			
35	Test Year				\$769.30	\$384.85	\$238.69	\$219.63	\$249.28	\$461.10	\$1,021.42	\$2,547.74	\$2,583.72	\$2,727.65	\$2,352.74	\$1,539.09	\$15,095	\$2,323	\$12,772
36	Revised				\$774.94	\$388.78	\$241.97	\$222.83	\$252.61	\$465.37	\$1,030.02	\$2,566.08	\$2,602.29	\$2,747.13	\$2,369.83	\$1,551.00	\$15,213	\$2,346	\$12,866
37	Difference				\$5.64	\$3.93	\$3.28	\$3.20	\$3.33	\$4.27	\$8.61	\$18.34	\$18.57	\$19.49	\$17.09	\$11.91	\$118	\$24	\$94
38																			
39	% Chg				0.73%	1.02%	1.37%	1.46%	1.34%	0.93%	0.84%	0.72%	0.72%	0.71%	0.73%	0.77%	0.78%	1.02%	0.74%
40																			
41	Average monthly impact																\$ 9.80	\$ 3.94	\$ 15.67

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/Low Winter (G-52)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

Typical Usage In Therms														Total	Total	Total
Line No.	C&I High Annual/Low Winter (G-52)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)
1		11,042	10,120	9,172	8,320	9,745	11,262	12,094	14,442	17,547	16,095	15,704	14,183	149,726	59,661	90,065
2	<b><u>Current Base Rates</u></b>															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0657	\$725.46	\$664.88	\$602.60	\$546.62	\$640.25	\$739.91						\$3,920	\$3,920	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1682						\$2,034.21	\$2,429.14	\$2,951.41	\$2,707.18	\$2,641.41	\$2,385.58	\$15,149		\$15,149
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b><u>Revised Base Rates</u></b>															
14	Off-Peak															
15	Cust. Chg	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22							\$1,327	\$1,327	
16	First 999999 therms @	\$0.0682	\$753.06	\$690.18	\$625.53	\$567.42	\$664.61	\$768.07						\$4,069	\$4,069	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$221.22						\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$1,327		\$1,327
21	First 999999 therms @	\$0.1747						\$2,112.82	\$2,523.02	\$3,065.46	\$2,811.80	\$2,743.49	\$2,477.77	\$15,734		\$15,734
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$938.46	\$877.88	\$815.60	\$759.62	\$853.25	\$952.91	\$2,247.21	\$2,642.14	\$3,164.41	\$2,920.18	\$2,854.41	\$2,598.58	\$21,625	\$5,198	\$16,427
25	Revised Total Base Rate Amount	\$974.28	\$911.40	\$846.75	\$788.64	\$885.83	\$989.29	\$2,334.04	\$2,744.24	\$3,286.68	\$3,033.02	\$2,964.71	\$2,698.99	\$22,458	\$5,396	\$17,062
26																
27	<b><u>Test Year</u></b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b><u>Revised</u></b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$11,152.31	\$10,238.88	\$9,299.70	\$8,455.62	\$9,867.37	\$11,370.26	\$13,565.99	\$16,158.41	\$19,586.64	\$17,983.49	\$17,551.79	\$15,872.45	\$161,103	\$60,384	\$100,719
36	<b>Revised</b>	<u>\$11,188.13</u>	<u>\$10,272.40</u>	<u>\$9,330.85</u>	<u>\$8,484.64</u>	<u>\$9,899.95</u>	<u>\$11,406.64</u>	<u>\$13,652.82</u>	<u>\$16,260.50</u>	<u>\$19,708.92</u>	<u>\$18,096.33</u>	<u>\$17,662.08</u>	<u>\$15,972.86</u>	<u>\$161,936</u>	<u>\$60,583</u>	<u>\$101,354</u>
37	<b>Difference</b>	\$35.82	\$33.52	\$31.15	\$29.02	\$32.58	\$36.38	\$86.83	\$102.09	\$122.28	\$112.84	\$110.30	\$100.41	\$833	\$198	\$635
38																
39	% Chg	0.32%	0.33%	0.33%	0.34%	0.33%	0.32%	0.64%	0.63%	0.62%	0.63%	0.63%	0.63%	0.52%	0.33%	0.63%
40																
41	Average monthly impact													\$ 69.43	\$ 33.08	\$ 105.79

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/High Winter (G-42)**  
**Bill Impacts Due to SIR Base Rate Adjustment**

Line		Typical Usage In Therms												Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
No.	C&I High Annual/High Winter (G-42)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)			
1		4,642	2,353	2,618	1,332	2,227	2,937	7,027	12,107	13,541	13,233	12,504	8,364	82,885	16,109	66,776
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0778	\$361.15	\$183.06	\$203.68	\$103.63	\$173.26	\$228.50						\$1,253	\$1,253	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1794						\$1,260.64	\$2,172.00	\$2,429.26	\$2,374.00	\$2,243.22	\$1,500.50	\$11,980		\$11,980
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22							\$1,327	\$1,327	
16	First 999999 therms @	\$0.0808	\$375.07	\$190.12	\$211.53	\$107.63	\$179.94	\$237.31						\$1,302	\$1,302	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$221.22						\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$221.22	\$1,327		\$1,327
21	First 999999 therms @	\$0.1863						\$1,309.13	\$2,255.53	\$2,522.69	\$2,465.31	\$2,329.50	\$1,558.21	\$12,440		\$12,440
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$574.15	\$396.06	\$416.68	\$316.63	\$386.26	\$441.50	\$1,473.64	\$2,385.00	\$2,642.26	\$2,587.00	\$2,456.22	\$1,713.50	\$15,789	\$2,531	\$13,258
25	Revised Total Base Rate Amount	\$596.29	\$411.34	\$432.75	\$328.85	\$401.16	\$458.53	\$1,530.35	\$2,476.75	\$2,743.91	\$2,686.53	\$2,550.72	\$1,779.43	\$16,397	\$2,629	\$13,768
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$4,926.02	\$2,602.00	\$2,871.06	\$1,565.38	\$2,474.07	\$3,194.94	\$8,280.70	\$14,113.05	\$15,759.42	\$15,405.81	\$14,568.84	\$9,815.71	\$95,577	\$17,633	\$77,944
36	Revised	\$4,948.17	\$2,617.28	\$2,887.13	\$1,577.60	\$2,488.97	\$3,211.97	\$8,337.40	\$14,204.80	\$15,861.07	\$15,505.34	\$14,663.34	\$9,881.64	\$96,185	\$17,731	\$78,454
37	Difference	\$22.15	\$15.28	\$16.07	\$12.22	\$14.90	\$17.03	\$56.71	\$91.76	\$101.65	\$99.53	\$94.50	\$65.93	\$608	\$98	\$510
38																
39	% Chg	0.45%	0.59%	0.56%	0.78%	0.60%	0.53%	0.68%	0.65%	0.65%	0.65%	0.65%	0.67%	0.64%	0.55%	0.65%
40																
41	Average monthly impact													\$ 50.64	\$ 16.27	\$ 85.01

**BAY STATE GAS COMPANY**  
**Typical Residential Heating Bill (R-3)**  
**Bill Impacts Due to EES Adjustment**

Line No.	Typical Usage In Therms										Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)													
	Residential Heating (R-3)																									
	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)														
1	90	55	30	30	42	71	109	150	187	188	166	132	1,250	318	932											
2	Current Base Rates																									
3	Off-Peak																									
4	Cust. Chg												\$73	\$73												
5	First 30 therms @	\$0.3183	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$9.55	\$57	\$57												
6	Excess 30 therms @	\$0.2224	\$13.34	\$5.56	\$0.00	\$0.00	\$2.67	\$9.12					\$31	\$31												
7																										
8	Peak																									
9	Cust. Chg												\$73		\$73											
10	First 125 therms @	\$0.3183											\$234		\$234											
11	Excess 125 therms @	\$0.2224											\$44		\$44											
12																										
13	Revised Base Rates																									
14	Off-Peak																									
15	Cust. Chg												\$73	\$73												
16	First 30 therms @	\$0.3193	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$9.58	\$57	\$57												
17	Excess 30 therms @	\$0.2236	\$13.42	\$5.59	\$0.00	\$0.00	\$2.68	\$9.17					\$31	\$31												
18																										
19	Peak																									
20	Cust. Chg												\$73		\$73											
21	First 125 therms @	\$0.3218											\$236		\$236											
22	Excess 125 therms @	\$0.2234											\$44		\$44											
23																										
24	Test Year Total Base Rate Amount										\$34.99	\$27.21	\$21.65	\$21.65	\$24.32	\$30.77	\$46.80	\$57.45	\$65.68	\$65.90	\$61.01	\$53.45	\$511	\$161	\$350	
25	Revised Total Base Rate Amount										\$35.10	\$27.27	\$21.68	\$21.68	\$24.36	\$30.85	\$47.18	\$57.91	\$66.17	\$66.40	\$61.48	\$53.89	\$514	\$161	\$353	
26																										
27	Test Year																									
28	CGA Rates - (Seasonal)										\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	
29	LDAF										\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	
30																										
31	Revised																									
32	CGA Rates - (Seasonal)										\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	
33	LDAF										\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0270	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	\$0.0251	
34																										
35	Test Year										\$118.94	\$78.51	\$49.63	\$49.63	\$63.49	\$96.99	\$152.58	\$203.02	\$247.16	\$248.35	\$222.11	\$181.55	\$1,712	\$457	\$1,255	
36	Revised										\$119.04	\$78.57	\$49.66	\$49.66	\$63.54	\$97.07	\$152.96	\$203.48	\$247.66	\$248.85	\$222.59	\$181.99	\$1,715	\$458	\$1,258	
37	Difference										\$0.10	\$0.06	\$0.03	\$0.03	\$0.05	\$0.08	\$0.38	\$0.46	\$0.50	\$0.50	\$0.48	\$0.44	\$3	\$0	\$3	
38																										
39	% Chg										0.09%	0.08%	0.06%	0.06%	0.07%	0.08%	0.25%	0.23%	0.20%	0.20%	0.21%	0.24%	0.18%	0.08%	0.22%	
40																										
41	Average monthly impact										\$	0.26	\$	0.06	\$	0.46										

**BAY STATE GAS COMPANY**  
**Typical Residential Non-Heating Bill (R-1)**  
**Bill Impacts Due to EES Adjustment**

**Typical Usage In Therms**

Line No.	Residential Non-Heating (R-1)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		17	17	15	14	7	15	15	18	19	20	19	19	195	85	110
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60							\$70	\$70	
5	First 10 therms @	\$0.2393	\$2.39	\$2.39	\$2.39	\$2.39	\$1.68	\$2.39						\$14	\$14	
6	Excess 10 therms @	\$0.1928	\$1.35	\$1.35	\$0.96	\$0.77	\$0.00	\$0.96						\$5	\$5	
7																
8	Peak															
9	Cust. Chg	\$11.60						\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$70		\$70
10	First 12 therms @	\$0.2393						\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$2.87	\$17		\$17
11	Excess 12 therms @	\$0.1928						\$0.58	\$1.16	\$1.35	\$1.54	\$1.35	\$1.35	\$7		\$7
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60							\$70	\$70	
16	First 10 therms @	\$0.2398	\$2.40	\$2.40	\$2.40	\$2.40	\$1.68	\$2.40						\$14	\$14	
17	Excess 10 therms @	\$0.1945	\$1.36	\$1.36	\$0.97	\$0.78	\$0.00	\$0.97						\$5	\$5	
18																
19	Peak															
20	Cust. Chg	\$11.60						\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$11.60	\$70		\$70
21	First 12 therms @	\$0.2400						\$2.88	\$2.88	\$2.88	\$2.88	\$2.88	\$2.88	\$17		\$17
22	Excess 12 therms @	\$0.1946						\$0.58	\$1.17	\$1.36	\$1.56	\$1.36	\$1.36	\$7		\$7
23																
24	Test Year Total Base Rate Amount	\$15.34	\$15.34	\$14.96	\$14.76	\$13.28	\$14.96	\$15.05	\$15.63	\$15.82	\$16.01	\$15.82	\$15.82	\$183	\$89	\$94
25	Revised Total Base Rate Amount	\$15.36	\$15.36	\$14.97	\$14.78	\$13.28	\$14.97	\$15.07	\$15.65	\$15.84	\$16.04	\$15.84	\$15.84	\$183	\$89	\$94
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0238	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169	\$0.0169			
34																
35	<b>Test Year</b>	\$30.93	\$30.93	\$28.71	\$27.60	\$19.69	\$28.71	\$28.99	\$32.36	\$33.48	\$34.60	\$33.48	\$33.48	\$363	\$167	\$196
36	<b>Revised</b>	<u>\$30.95</u>	<u>\$30.95</u>	<u>\$28.73</u>	<u>\$27.61</u>	<u>\$19.70</u>	<u>\$28.73</u>	<u>\$29.01</u>	<u>\$32.38</u>	<u>\$33.50</u>	<u>\$34.63</u>	<u>\$33.50</u>	<u>\$33.50</u>	<u>\$363</u>	<u>\$167</u>	<u>\$197</u>
37	<b>Difference</b>	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0	\$0	\$0
38																
39	% Chg	0.05%	0.05%	0.05%	0.04%	0.02%	0.05%	0.05%	0.06%	0.06%	0.07%	0.06%	0.06%	0.05%	0.04%	0.06%
40																
41	Average monthly impact													\$ 0.02	\$ 0.01	\$ 0.02

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/Low Winter (G-50)**  
**Bill Impacts Due to EES Adjustment**

**Typical Usage In Therms**

Line		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total	Total	Total
No.	<u>C&amp;I Low Annual/Low Winter (G-50)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	May - Apr	Off-Peak	Peak
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		125	105	101	93	99	119	172	172	202	199	200	166	1,753	642	1,111
2	<b><u>Current Base Rates</u></b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.2818	\$35.23	\$29.59	\$28.46	\$26.21	\$27.90	\$33.53						\$181	\$181	
6	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19	\$114		\$114
10	First 99999 therms @	\$0.2818						\$48.47	\$48.47	\$56.92	\$56.08	\$56.36	\$47	\$313		\$313
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0		\$0
12																
13	<b><u>Revised Base Rates</u></b>															
14	Off-Peak															
15	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
16	First 99999 therms @	\$0.2824	\$35.31	\$29.66	\$28.53	\$26.27	\$27.96	\$33.61						\$181	\$181	
17	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19	\$114		\$114
21	First 99999 therms @	\$0.2830						\$48.67	\$48.67	\$57.16	\$56.31	\$56.59	\$46.97	\$314		\$314
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$54.23	\$48.59	\$47.46	\$45.21	\$46.90	\$52.53	\$67.47	\$67.47	\$75.92	\$75.08	\$75.36	\$66	\$722	\$295	\$427
25	Revised Total Base Rate Amount	\$54.31	\$48.66	\$47.53	\$45.27	\$46.96	\$52.61	\$67.67	\$67.67	\$76.16	\$75.31	\$75.59	\$65.97	\$724	\$295	\$428
26																
27	<b><u>Test Year</u></b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b><u>Revised</u></b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$169.85	\$145.71	\$140.89	\$131.23	\$138.47	\$162.61	\$228.44	\$228.44	\$264.98	\$261.32	\$262.54	\$221.14	\$2,356	\$889	\$1,467
36	<b>Revised</b>	<u>\$169.93</u>	<u>\$145.78</u>	<u>\$140.95</u>	<u>\$131.29</u>	<u>\$138.54</u>	<u>\$162.69</u>	<u>\$228.64</u>	<u>\$228.64</u>	<u>\$265.21</u>	<u>\$261.55</u>	<u>\$262.77</u>	<u>\$221</u>	<u>\$2,357</u>	<u>\$889</u>	<u>\$1,468</u>
37	<b>Difference</b>	\$0.08	\$0.07	\$0.06	\$0.06	\$0.06	\$0.08	\$0.20	\$0.20	\$0.23	\$0.23	\$0.23	\$0.19	\$2	\$0	\$1
38																
39	% Chg	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	0.07%	0.05%	0.09%
40																
41	Average monthly impact													\$ 0.14	\$ 0.07	\$ 0.21

**BAY STATE GAS COMPANY**  
**Typical C&I Low Annual/High Winter (G-40)**  
**Bill Impacts Due to EES Adjustment**

**Typical Usage In Therms**

Line No.	C&I Low Annual/High Winter (G-40)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		84	38	25	24	25	49	103	216	300	300	271	169	1,604	245	1,359
2	<b>Current Base Rates</b>															
3	Off-Peak															
4	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
5	First 99999 therms @	\$0.3090	\$25.96	\$11.74	\$7.73	\$7.42	\$7.73	\$15.14						\$76	\$76	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$114		\$114
10	First 99999 therms @	\$0.3090						\$31.83	\$66.74	\$92.70	\$92.70	\$83.74	\$52.22	\$420		\$420
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b>Revised Base Rates</b>															
14	Off-Peak															
15	Cust. Chg	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00							\$114	\$114	
16	First 99999 therms @	\$0.3106	\$26.09	\$11.80	\$7.76	\$7.45	\$7.76	\$15.22						\$76	\$76	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$19.00						\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$114		\$114
21	First 99999 therms @	\$0.3114						\$32.07	\$67.26	\$93.41	\$93.41	\$84.38	\$52.62	\$423		\$423
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$44.96	\$30.74	\$26.73	\$26.42	\$26.73	\$34.14	\$50.83	\$85.74	\$111.70	\$111.70	\$102.74	\$71.22	\$724	\$190	\$534
25	Revised Total Base Rate Amount	\$45.09	\$30.80	\$26.76	\$26.45	\$26.76	\$34.22	\$51.07	\$86.26	\$112.41	\$112.41	\$103.38	\$71.62	\$727	\$190	\$537
26																
27	<b>Test Year</b>															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b>Revised</b>															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$123.71	\$66.37	\$50.16	\$48.92	\$50.16	\$80.08	\$150.60	\$294.98	\$402.31	\$402.31	\$365.26	\$234.93	\$2,270	\$419	\$1,850
36	<b>Revised</b>	\$123.84	\$66.43	\$50.20	\$48.95	\$50.20	\$80.16	\$150.85	\$295.50	\$403.02	\$403.02	\$365.90	\$235.33	\$2,273	\$420	\$1,854
37	<b>Difference</b>	\$0.13	\$0.06	\$0.04	\$0.04	\$0.04	\$0.08	\$0.25	\$0.51	\$0.71	\$0.71	\$0.64	\$0.40	\$4	\$0	\$3
38																
39	% Chg	0.11%	0.09%	0.08%	0.08%	0.08%	0.10%	0.16%	0.17%	0.18%	0.18%	0.18%	0.17%	0.16%	0.09%	0.17%
40																
41	Average monthly impact													\$ 0.30	\$ 0.06	\$ 0.54



**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/Low Winter (G-51)**  
**Bill Impacts Due to EES Adjustment**

Line		Typical Usage In Therms												Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
No.	C&I Medium Annual/Low Winter (G-51)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)			
1		790	794	763	726	731	807	941	1,210	1,364	1,294	1,321	1,078	11,819	4,611	7,208
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5	First 99999 therms @	\$0.0826	\$65.25	\$65.58	\$63.02	\$59.97	\$60.38	\$66.66						\$381	\$381	
6	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10	First 99999 therms @	\$0.1774						\$166.93	\$214.65	\$241.97	\$229.56	\$234.35	\$191.24	\$1,279		\$1,279
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
16	First 99999 therms @	\$0.0832	\$65.72	\$66.06	\$63.48	\$60.40	\$60.82	\$67.14						\$384	\$384	
17	Excess 99999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
21	First 99999 therms @	\$0.1791						\$168.57	\$216.76	\$244.35	\$231.81	\$236.64	\$193.11	\$1,291		\$1,291
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$130.25	\$130.58	\$128.02	\$124.97	\$125.38	\$131.66	\$231.93	\$279.65	\$306.97	\$294.56	\$299.35	\$256.24	\$2,440	\$771	\$1,669
25	Revised Total Base Rate Amount	\$130.72	\$131.06	\$128.48	\$125.40	\$125.82	\$132.14	\$233.57	\$281.76	\$309.35	\$296.81	\$301.64	\$258.11	\$2,455	\$774	\$1,681
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$861.00	\$865.03	\$833.80	\$796.52	\$801.56	\$878.13	\$1,112.61	\$1,412.09	\$1,583.54	\$1,505.61	\$1,535.67	\$1,265.14	\$13,451	\$5,036	\$8,415
36	Revised	\$861.47	\$865.51	\$834.25	\$796.95	\$801.99	\$878.61	\$1,114.25	\$1,414.20	\$1,585.91	\$1,507.86	\$1,537.97	\$1,267.01	\$13,466	\$5,039	\$8,427
37	Difference	\$0.47	\$0.47	\$0.45	\$0.43	\$0.43	\$0.48	\$1.64	\$2.10	\$2.37	\$2.25	\$2.30	\$1.87	\$15	\$3	\$13
38																
39	% Chg	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.11%	0.05%	0.15%
40																
41	Average monthly impact													\$ 1.27	\$ 0.46	\$ 2.09

**BAY STATE GAS COMPANY**  
**Typical C&I Medium Annual/High Winter (G-41)**  
**Bill Impacts Due to EES Adjustment**

Line		Typical Usage In Therms												Total	Total	Total
No.	C&I Medium Annual/High Winter (G-41)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)
1		665	302	164	146	174	374	824	2,139	2,170	2,294	1,971	1,270	12,493	1,825	10,668
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
5	First 99999 therms @	\$0.1216	\$80.86	\$36.72	\$19.94	\$17.75	\$21.16	\$45.48						\$222	\$222	
6	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
10	First 99999 therms @	\$0.1920						\$158.21	\$410.69	\$416.64	\$440.45	\$378.43	\$243.84	\$2,048		\$2,048
11	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00							\$390	\$390	
16	First 99999 therms @	\$0.1231	\$81.87	\$37.18	\$20.19	\$17.97	\$21.42	\$46.04						\$225	\$225	
17	Excess 99999 therms @	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$65.00						\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$390		\$390
21	First 99999 therms @	\$0.1942						\$159.98	\$415.29	\$421.31	\$445.38	\$382.67	\$246.57	\$2,071		\$2,071
22	Excess 99999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$145.86	\$101.72	\$84.94	\$82.75	\$86.16	\$110.48	\$223.21	\$475.69	\$481.64	\$505.45	\$443.43	\$308.84	\$3,050	\$612	\$2,438
25	Revised Total Base Rate Amount	\$146.87	\$102.18	\$85.19	\$82.97	\$86.42	\$111.04	\$224.98	\$480.29	\$486.31	\$510.38	\$447.67	\$311.57	\$3,076	\$615	\$2,461
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$769.30	\$384.85	\$238.69	\$219.63	\$249.28	\$461.10	\$1,021.42	\$2,547.74	\$2,583.72	\$2,727.65	\$2,352.74	\$1,539.09	\$15,095	\$2,323	\$12,772
36	Revised	\$770.30	\$385.30	\$238.94	\$219.85	\$249.55	\$461.67	\$1,023.19	\$2,552.34	\$2,588.39	\$2,732.58	\$2,356.98	\$1,541.82	\$15,121	\$2,326	\$12,795
37	Difference	\$1.00	\$0.46	\$0.25	\$0.22	\$0.26	\$0.56	\$1.77	\$4.60	\$4.67	\$4.93	\$4.24	\$2.73	\$26	\$3	\$23
38																
39	% Chg	0.13%	0.12%	0.10%	0.10%	0.11%	0.12%	0.17%	0.18%	0.18%	0.18%	0.18%	0.18%	0.17%	0.12%	0.18%
40																
41	Average monthly impact													\$ 2.14	\$ 0.46	\$ 3.82

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/Low Winter (G-52)**  
**Bill Impacts Due to EES Adjustment**

Typical Usage In Therms														Total	Total	Total
Line No.	C&I High Annual/Low Winter (G-52)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	May - Apr (13)	Off-Peak (14)	Peak (15)
1		11,042	10,120	9,172	8,320	9,745	11,262	12,094	14,442	17,547	16,095	15,704	14,183	149,726	59,661	90,065
2	<b><u>Current Base Rates</u></b>															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0657	\$725.46	\$664.88	\$602.60	\$546.62	\$640.25	\$739.91						\$3,920	\$3,920	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1682						\$2,034.21	\$2,429.14	\$2,951.41	\$2,707.18	\$2,641.41	\$2,385.58	\$15,149		\$15,149
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	<b><u>Revised Base Rates</u></b>															
14	Off-Peak															
15	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
16	First 999999 therms @	\$0.0657	\$725.46	\$664.88	\$602.60	\$546.62	\$640.25	\$739.91						\$3,920	\$3,920	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
21	First 999999 therms @	\$0.1682						\$2,034.21	\$2,429.14	\$2,951.41	\$2,707.18	\$2,641.41	\$2,385.58	\$15,149		\$15,149
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$938.46	\$877.88	\$815.60	\$759.62	\$853.25	\$952.91	\$2,247.21	\$2,642.14	\$3,164.41	\$2,920.18	\$2,854.41	\$2,598.58	\$21,625	\$5,198	\$16,427
25	Revised Total Base Rate Amount	\$938.46	\$877.88	\$815.60	\$759.62	\$853.25	\$952.91	\$2,247.21	\$2,642.14	\$3,164.41	\$2,920.18	\$2,854.41	\$2,598.58	\$21,625	\$5,198	\$16,427
26																
27	<b><u>Test Year</u></b>															
28	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	<b><u>Revised</u></b>															
32	CGA Rates - (Seasonal)	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.8932	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126	\$0.9126			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	<b>Test Year</b>	\$11,152.31	\$10,238.88	\$9,299.70	\$8,455.62	\$9,867.37	\$11,370.26	\$13,565.99	\$16,158.41	\$19,586.64	\$17,983.49	\$17,551.79	\$15,872.45	\$161,103	\$60,384	\$100,719
36	<b>Revised</b>	<u>\$11,152.31</u>	<u>\$10,238.88</u>	<u>\$9,299.70</u>	<u>\$8,455.62</u>	<u>\$9,867.37</u>	<u>\$11,370.26</u>	<u>\$13,565.99</u>	<u>\$16,158.41</u>	<u>\$19,586.64</u>	<u>\$17,983.49</u>	<u>\$17,551.79</u>	<u>\$15,872.45</u>	<u>\$161,103</u>	<u>\$60,384</u>	<u>\$100,719</u>
37	<b>Difference</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
38																
39	% Chg	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40																
41	Average monthly impact													\$ -	\$ -	\$ -

**BAY STATE GAS COMPANY**  
**Typical C&I High Annual/High Winter (G-42)**  
**Bill Impacts Due to EES Adjustment**

Typical Usage In Therms																
Line No.	C&I High Annual/High Winter (G-42)	May (1)	Jun (2)	Jul (3)	Aug (4)	Sep (5)	Oct (6)	Nov (7)	Dec (8)	Jan (9)	Feb (10)	Mar (11)	Apr (12)	Total May - Apr (13)	Total Off-Peak (14)	Total Peak (15)
1		4,642	2,353	2,618	1,332	2,227	2,937	7,027	12,107	13,541	13,233	12,504	8,364	82,885	16,109	66,776
2	Current Base Rates															
3	Off-Peak															
4	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
5	First 999999 therms @	\$0.0778	\$361.15	\$183.06	\$203.68	\$103.63	\$173.26	\$228.50						\$1,253	\$1,253	
6	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
7																
8	Peak															
9	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
10	First 999999 therms @	\$0.1794						\$1,260.64	\$2,172.00	\$2,429.26	\$2,374.00	\$2,243.22	\$1,500.50	\$11,980		\$11,980
11	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
12																
13	Revised Base Rates															
14	Off-Peak															
15	Cust. Chg	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00							\$1,278	\$1,278	
16	First 999999 therms @	\$0.0778	\$361.15	\$183.06	\$203.68	\$103.63	\$173.26	\$228.50						\$1,253	\$1,253	
17	Excess 999999 therms @		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						\$0	\$0	
18																
19	Peak															
20	Cust. Chg	\$213.00						\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$213.00	\$1,278		\$1,278
21	First 999999 therms @	\$0.1794						\$1,260.64	\$2,172.00	\$2,429.26	\$2,374.00	\$2,243.22	\$1,500.50	\$11,980		\$11,980
22	Excess 999999 therms @							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0		\$0
23																
24	Test Year Total Base Rate Amount	\$574.15	\$396.06	\$416.68	\$316.63	\$386.26	\$441.50	\$1,473.64	\$2,385.00	\$2,642.26	\$2,587.00	\$2,456.22	\$1,713.50	\$15,789	\$2,531	\$13,258
25	Revised Total Base Rate Amount	\$574.15	\$396.06	\$416.68	\$316.63	\$386.26	\$441.50	\$1,473.64	\$2,385.00	\$2,642.26	\$2,587.00	\$2,456.22	\$1,713.50	\$15,789	\$2,531	\$13,258
26																
27	Test Year															
28	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
29	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
30																
31	Revised															
32	CGA Rates - (Seasonal)	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9057	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454	\$0.9454			
33	LDAF	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0318	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233	\$0.0233			
34																
35	Test Year	\$4,926.02	\$2,602.00	\$2,871.06	\$1,565.38	\$2,474.07	\$3,194.94	\$8,280.70	\$14,113.05	\$15,759.42	\$15,405.81	\$14,568.84	\$9,815.71	\$95,577	\$17,633	\$77,944
36	Revised	\$4,926.02	\$2,602.00	\$2,871.06	\$1,565.38	\$2,474.07	\$3,194.94	\$8,280.70	\$14,113.05	\$15,759.42	\$15,405.81	\$14,568.84	\$9,815.71	\$95,577	\$17,633	\$77,944
37	Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
38																
39	% Chg	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40																
41	Average monthly impact													\$ -	\$ -	\$ -

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM THE MASS OIL HEAT COUNCIL  
D. T. E. 05-27

Date: July 9, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)  
and Joseph A. Ferro, Manager Regulatory Policy

- MOC-1-6 For the years 2005 (to date), 2004, 2003, and 2002 , please indicate by residential, commercial and industrial customer class the number of the Company's:
- (a) firm gas customers;
  - (b) interruptible gas customers (if any temperature-controlled customers exist, please state separately); and
  - (c) transportation customers (where the customer purchases gas commodity from a separate marketer or supplier).

Response: Please see Table MOC-1-6 below.

**TABLE MOC-1-6**

<u>Customer Class</u>	<u>2002 Average</u>	<u>2003 Average</u>	<u>2004 Average</u>	<u>YTD 2005 Average</u>
Residential	248,905	250,946	252,920	255,594
Comm. & Ind	21,365	22,943	24,022	24,543
Interruptible	55	54	48	32 *
Residential Transportation	58	25	45	98
Transportation of Gas of Others	5,009	3,847	3,208	3,264

\* Number of Interruptible customers for 2005 as of May, not 5-month average.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SECOND SET OF INFORMATION REQUESTS FROM THE MASS OIL HEAT  
COUNCIL  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

MOC-2-1 Please indicate what activities the Company took with regard to its interruptible customers prior to the 2004-2005 winter heating season. Specifically, please indicate whether and to what extent Bay State informed its interruptible customers that interruptible service would not be available for the heating season and provide the following information if any such action was taken:

- (a) please state the reasons behind the Company's actions;
- (b) please separately state the number and type of customers affected;
- (c) please indicate whether any interruptible customers chose to utilize their back-up fuel exclusively rather than remain on the Company's system;
- (d) please indicate whether any interruptible customer refused or failed to interrupt gas service. If so, please give the number of customers and the penalties and increased cost paid by the customer to the Company;
- (e) please indicate whether the Company received any complaints from its customers regarding the Company's action. If so, please provide copies of such complaints;
- (f) please indicate the additional costs to each customer if, in fact, such customers switched from an interruptible service classification to firm gas classification; and
- (g) please indicate whether any DTE or other federal, state, or local regulatory approval was necessary to discontinue interruptible service to its customers. If so, please provide documentation of the approval or denial.

Response: The Company notified all of its interruptible customers in letters dated August 10, 2004 and then September 24, 2004, to confirm plans to institute a "hard" curtailment of turning off meters from December 1, 2004 through March 31, 2005, rather than its "soft" curtailment that the Company had instituted for many years. See Attachment MOC-2-1 (a) and MOC-2-1 (b) for a copy of those letters, respectively. The Company also sent e-mails to all its customers on November 29, 2004 as a further follow-up to the two referenced letters. See Attachment MOC-2-1 (c). The "soft" curtailment was in the form of first notifying customers in the Fall that they needed to get ready or plan for no available natural gas

service in early December and then, in early December, the Company would notify all customers to cease using natural gas until further notice.

- (a) Please see Attachments MOC-2-1 (a) and MOC-2-1 (b) for the Company's reason of ensuring reliable service to firm customers for instituting its plan to turn-off all interruptible customers from December 1, 2004 through March 31, 2005.
- (b) All of the Company's 45 interruptible customers, all of whom were Commercial/Industrial customers with the exception on one residential heating customer were affected. The 45 customers represented 51 accounts, as a few customers have more than one account.
- (c) No customers indicated that they wanted to be disconnected from the Company's system and exclusively use their alternate / back-up fuel.
- (d) Since the Company's curtailment was in the form of shutting off service at the meter, no customer was in the position to "fail to interrupt gas service." There were a few customers who asked for a short delay in being shut-off as they contemplated becoming a firm customer. In those cases, the Company needed to make sure it could provide firm service during the peak months, before allowing customers to become firm. As a result, 12 customers (14 accounts) switched to firm service. There were no penalties assessed for unauthorized use during this curtailment process period.
- (e) The initial reaction from several customers was either in the form of complaints or confusion, all through telephone calls. Once they realized the type of service they had arranged with the Company, i.e., interruptible service with the lowest priority, they better understood the reason, and the Company's authority, for the Company's actions. Attachment MOC-2-01 (c) is a copy of the one written complaint. In addition to the telephone calls, the one residential customer, who also provided energy consulting services to other interruptible customers, arranged for a meeting at the DTE's office to voice his complaint for instituting a "hard" curtailment.
- (f) The Company does not have any additional cost analysis. However, based on these customers' gas consumption behavior, reflecting minimal gas use, the additional costs would be virtually non-existent, considering that the firm service is charged at a volumetric rate.
- (g) No approval was necessary, as pursuant to the Company's tariff and individual interruptible contracts, the Company may curtail interruptible customers at its discretion in ensuring reliable service to its firm customers. In fact, the Company is expected and obligated to curtail interruptible customers to avoid any compromising of providing reliable 365-day service to all firm customers. Nonetheless, the

Company notified the Department of its plans and also had the one meeting at its offices, mentioned in part (e) above.





August 10, 2004

CUSTOMER

ADDRESS

Stoughton, MA 02072

RE: Account Number: XXXXXXXXXX

Dear CUSTOMER:

I am writing to notify you of an upcoming change that Bay State Gas Company will be implementing to manage interruptible natural gas service throughout our service territory -- a change that will affect the interruptible service we currently provide to your facility.

As you may know, this past winter provided utilities throughout New England – including Bay State Gas Company– with a challenging test to our obligation to provide reliable natural gas service to our firm customers at the lowest possible price. Even our distribution system – designed to meet our obligations under the most extreme weather conditions – was challenged during the prolonged cold snap that January 2004 brought to the region.

**In order to meet our obligations to our firm customers, we are providing notice that your natural gas service will be interrupted on Wednesday, December 1, 2004 and will remain shut-off until Thursday, March 31, 2005.** (Only the accounts listed above will be affected by this change.)

This notice provides you with adequate time to secure alternative fuel sources for your heating and/or production needs consistent with your agreement with us for interruptible service. I also want to inform you that in order to ensure that no natural gas is consumed by interruptible customers during the curtailment period specified above, Bay State Gas Company will manually shut-off the natural gas service that is connected to the meter(s) associated with your account.

Page Two

I also want to make you aware that the company plans to implement additional changes to the arrangement of interruptible service next year. Between December 1, 2004 and March 31, 2005, we will be contacting you regarding these additional changes that will affect your Bay State Gas Company interruptible account. These additional changes will also be designed to address our requirement to ensure system safety, reliability and best cost operation. We expect these changes will take place on April 1, 2005, the beginning of next year's interruptible service season. I assure you that we will work with you and your company throughout these changes to assist your decision-making relative to your natural gas needs.

Please do not hesitate to contact me at (508) 836-7267 with any questions that you may have. In addition, Joseph Ferro, Manager, Regulatory Policy can be reached at (508) 836-7273 to assist you as well.

Thank you in advance for your patience during this process.

Sincerely,

Stephen H. Bryant  
President



**VIA CERTIFIED MAIL**

September 24, 2004

CUSTOMER  
ADDRESS

Springfield, MA 01105

RE: Account Number: XXXXXXXXXX

Dear CUSTOMER:

As a follow up to my letter dated August 10, 2004, and to discussions I have had with many interruptible sales customers, I am writing to confirm **Bay State Gas Company will interrupt your natural gas service on Wednesday, December 1, 2004 and that your service will remain off until Thursday, March 31, 2005.** (Only the accounts listed above will be affected by this change.) Bay State Gas Company will be interrupting your natural gas service by manually shutting off the meter(s) associated with your account.

We believe this -- and our prior notice -- provides you with adequate time to secure alternative fuel sources for your heating and/or production needs consistent with your agreement with us for interruptible service.

**However, I cannot stress enough that you must begin any necessary preparations that may be needed to meet your business needs during your natural gas service interruption that will begin on December 1, 2004. You are responsible under your agreement with the Company for ensuring that you are prepared for and able to provide accommodations for this scheduled interruption in your natural gas service.**

We realize that some customers may want uninterrupted natural gas service available throughout the year. We are currently assessing the extent to which we can make firm transportation or sales service available to those interruptible customers interested in such service.

If you are interested in uninterrupted natural gas service, I ask you to contact **Vic DeAngelo** -- who will act as your primary and be able to work with you during this process. Furthermore, we will be communicating with you if any other options are available, while reviewing your load

requirements and our ability to provide your natural gas needs. Vic DeAngelo can be reached at **(413) 781-9200 ext. 2738**

Also, as I mentioned in my letter dated August 10, 2004, the Company plans to implement additional changes to the contractual arrangements for interruptible service next year. Between December 1, 2004 and March 31, 2005, we will be contacting you regarding these additional changes that will affect your Bay State Gas Company interruptible account. These additional changes will be designed to address our requirement to ensure system safety, reliability and best cost operation. We expect these changes will take place on April 1, 2005, the beginning of next year's interruptible service season. I assure you that we will continue to work with you and your company throughout these changes to assist your decision-making relative to your natural gas needs.

Notwithstanding our making it clear that natural gas service will be shut-off during the curtailment period and your need to have adequate plans to use an alternative fuel, many customers continue to express concern about access to natural gas service in case of an emergency. We reiterate that the nature of interruptible service does not allow for any assurance of natural gas availability at certain times. However, in the event you have an emergency, the Company will assess each individual customer occurrence, and will attempt to provide you with temporary service -- as long as restoring your service does not compromise safe and reliable service to our firm customers. Further, the Company cannot guarantee -- and in fact is unlikely on most occasions -- that it will be able to restore your service within 24-hours of such a request.

Thank you in advance for your patience during this process.

Sincerely,

Stephen H. Bryant  
President

cc: Vic DeAngelo

**COPY OF NOVEMBER 29, 2004 E-MAIL**

To all Massachusetts interruptible gas customers:

As a follow up to Stephen Bryant's letters dated 8/10/04 and 9/24/04, I am writing to remind you that the 2004 interruptible gas season will end on Wednesday, 12/01/04. To make sure obligations to firm customers will be met during the colder months, Bay State Gas Company will manually shut off your interruptible gas meter from that date forward. Although it is anticipated that interruptible sales service will once again be available on or about Thursday, 3/31/05, winter weather will be the determining factor as to the actual turn on date; Bay State will be communicating to you via letter to confirm the actual turn on date. Hopefully you have (1) checked your oil burning equipment and your supply of oil so that the switch to your alternate fuel has been/will be accomplished in an efficient manner; and (2) made any necessary preparations to meet your business needs during the shut-off period.

Many customers have expressed concern about access to natural gas in case of an emergency during this curtailment period. Should you encounter an emergency situation, please contact the Ludlow Dispatch Center (413-583-8342, Ext. 4807). If Bay State can supply service to your company without compromising safe and reliable service to our firm service customers, we will schedule a turn on through a priority work-order, which means that we will attempt to respond the same day. At the time we schedule a turn on, we will also be scheduling to turn off your meter approximately 72 hours from the time of the turn on. Therefore, prompt attention to any emergency situation is expected and encouraged. In addition, please send me a letter, Fax or email stating the nature of the emergency:

Linda M. Wainwright  
Bay State Gas Company  
995 Belmont Street  
Brockton, MA 02301  
508-580-0100, Ext. 1309  
Fax: 508-559-7980  
Email: lwainwright@nisource.com)

Please be advised that any gas used during this shut-off period will be billed at an Unauthorized Use of Gas rate, which will be calculated consistent with Bay State's Unauthorized Use charge set out in its Terms and Conditions.

Thank you for your anticipated cooperation in this very important matter. If you have any questions at all, please do not hesitate to contact me.

Linda Wainwright  
Coordinator – Interruptible Gas Sales Program

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
THIRD SET OF INFORMATION REQUESTS FROM THE MASS OIL HEAT COUNCIL  
D. T. E. 05-27

Date: July 9, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

MOC-3-10      A number of the written advertisements included in Exhibit BSG/JES-5 display the logo, name, and/or website addresses for both Bay State Gas and Northern Utilities Companies. Mr. Skirtich indicates in his testimony that the Company is seeking recovery of all the costs included in Exhibit BSG/JES-5 (BSG/JES-1, p. 72). With regard to the written advertisements:

(a) please verify that the advertising materials provided are utilized both by the Company and Northern Utilities Natural Gas;

(b) for each particular written advertisement listed, please indicate how many were prepared and distributed for Bay State and how many were prepared and distributed for Northern Utilities Natural Gas; and

(c) with regard to the costs totaling \$200,871 (BSG/JES-5, p. 1 of 24) has the Company excluded the costs associated with the advertisements provided to Northern Utilities Natural Gas? If so, please provide the amount attributable to Northern Utilities. If not, please indicate why the Company is seeking recovery for these expenses.

Response:      (a) The radio spots listed as Reference #7 on Attachment MOC-03-09 were only utilized by Bay State Gas. The Guardian Care brochures and direct mail listed as Reference #1 and #2 were utilized for both Bay State Gas and Northern Utilities, but separate material was printed for each company. All other advertising was for both Bay State Gas and Northern Utilities, and printed material included both company names, including the Winter Guardian Care brochure printed late in 2004.

(b) The reference numbers below are from Attachment MOC-03-09

Ref #	Description	Printed	Mailed	Other
1	BSG Guardian Care brochures – Jan 04  Northern Utilities Guardian Care brochures – Jan 04	117,400  22,297	85,000  13,897	
2	BSG Guardian Care brochures – Aug 04  Northern Utilities Guardian Care brochures – Aug 04	92,800  14,200	92,800  14,200	
4	Annual Inspection Direct Mail	90,000	BSG 82,154 NU 5,904	
5	Annual Inspection Postcard	12,000	BSG 10,648 NU 1,008	
6	Annual Inspection Bill Insert	250,000	All residential customers in Massachusetts and New Hampshire	
8	Guardian Care brochures – Jan 05	126,000	BSG 95,590 NU 10,430	
9 and 11	Bill Inserts for Guardian Care, Rental Water Heaters and Furnace and Boiler Installations	2,500,000	All residential customers in Massachusetts and New Hampshire - 10 month supply	One bill insert is for Guardian Care. The other is Rental Water Heaters on one side and Furnace and Boiler Installations on the other. Only half of the cost of the Water Heater/Furnace and Boiler insert is included on MOC-03-09.
10	Technician Pads for Water Heater leads	598		Distributed to service technicians as requested for Bay State and Northern Utilities.

- (c) The \$200,871 shown in Exhibit BSG/JES-5 is the total Bay State / Northern Utilities advertising cost. Northern Utilities portion is \$16,070 or 8%. Bay State billed Northern through its Management Fee the \$16,070. The credit to expense is reflected in account 923-16 BSG Management Fee to New Hampshire. The net amount, \$184,801, is included in the cost of service.



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM MASSPOWER  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

MP 1-27      Please provide the calculation of the revenues, operating income and rate of return calculation associated with the costs of providing service to these additional customers.

Response:      Please see Bay State's response to MP-1-25 and MP-1-30. Note that MMWEC is the only additional customer served from the originally installed plant. It had become necessary to add this customer to eventually make the project economic. The Company believes it is appropriate to assess the overall costs, revenues and associated return from the perspective of serving both MassPower and MMWEC, and has viewed that the current and on-going costs of the plant is required to serve both customers.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM MASSPOWER  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

MP 1-28      Please provide the test year throughput by rate and customer class for all customers who receive gas through the use of the main installed to serve the MASSPOWER project.

Response:    The test year throughput for the two customers who receive gas through the use of the main installed to serve the MASSPOWER project is as follows:

MassPower - 107,897,660 therms  
MMWEC -        5,827,265 therms

Please note that the Company provided the throughput (or gas use) for each month in 2004 of the customers in Monson and Palmer, by customer class, who are receiving service off the 4" line and laterals off that line, in response to DTE-16-33.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIRST SET OF INFORMATION REQUESTS FROM MASSPOWER  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

MP 1-29      Please provide an estimate of the operating costs by customer class for all customers receiving service through the MASSPOWER main.

Response:    See Bay State's response to MP-1-30 for the operating costs of \$768,628 associated with providing service from the 16" line to MassPower and MMWEC, the only two customers receiving service through the MASSPOWER main.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SECOND SET OF INFORMATION REQUESTS FROM UWUA LOCAL 273  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

UWUA-2-4      Provide a table listing the volume of Bay State's sales to customers, broken down by each year 1998 to 2004 and, for each year, also by major customer class.

Response:      Please see Attachment UWUA-2-4.

Bay State Gas Company

Attachment UWUA-2-4

Annual Firm Sales and Transportation Volumes

1998 through 2004

(MMBtu)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Extra Lg Vol 1/</u>	<u>Special 2/</u>	<u>Total</u>
1988	19,477,592	13,864,431	0	0	33,342,023
1989	21,788,034	15,199,946	0	0	36,987,980
1990	20,568,381	14,958,373	0	0	35,526,754
1991	19,826,045	15,139,632	0	0	34,965,677
1992	23,375,696	17,423,647	0	0	40,799,343
1993	23,254,756	17,541,604	0	0	40,796,360
1994	23,614,370	18,128,518	0	0	41,742,888
1995	22,514,211	17,205,585	0	0	39,719,796
1996	24,919,467	19,756,003	0	0	44,675,470
1997	23,999,655	17,582,913	2,543,626	0	44,126,194
1998	21,922,109	15,006,097	4,074,982	0	41,003,188
1999	22,766,271	15,547,095	5,050,315	0	43,363,681
2000	24,830,738	18,382,521	6,002,605	0	49,215,864
2001	24,181,067	17,347,036	6,525,925	0	48,054,028
2002	23,760,420	15,712,388	5,874,441	2,979,238	48,326,487
2003	27,147,059	18,326,584	6,271,427	2,363,263	54,108,333
2004	25,852,892	17,792,286	6,448,724	779,041	50,872,943

1/ Includes G/T-43 and G/T-53 Rate classes.

2/ Excludes MassPower.

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
SECOND SET OF INFORMATION REQUESTS FROM UWUA LOCAL 273  
D. T. E. 05-27

Date: July 9, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

UWUA-2-22 Please provide a month-by-month total of the number of customers on the company's low-income discount rates for the period January 2001 to date.

Response: Please see Table UWUA-2-22.

TABLE UWUA-2-22

		Low Income Customers
2001	January	19,076
	February	19,496
	March	21,465
	April	23,521
	May	24,451
	June	24,137
	July	23,736
	August	10,323
	September	22,112
	October	22,653
	November	23,540
	December	23,821
2002	January	24,527
	February	25,113
	March	25,386
	April	25,587
	May	25,588
	June	25,267
	July	21,320
	August	20,933
	September	13,425
	October	7,400
	November	12,595
	December	13,480

2003	January	16,070
	February	21,615
	March	18,990
	April	20,143
	May	21,115
	June	20,829
	July	20,398
	August	19,984
	September	18,628
	October	18,252
	November	17,531
	December	17,536
2004	January	18,533
	February	19,201
	March	20,266
	April	18,268
	May	19,006
	June	18,631
	July	18,371
	August	17,881
	September	17,404
	October	17,217
	November	17,146
	December	17,531
2005	January	18,135
	February	18,879
	March	19,614
	April	16,657
	May	17,763

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
THIRD SET OF INFORMATION REQUESTS FROM UWUA LOCAL 273  
D. T. E. 05-27

Date: July 9, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

UWUA-3-36 (Sched. JES-10) For the years 2000 through 2004, please list by year and amount any unclaimed or forfeited deposits --- deposits that are unclaimed by the customer after the account has been closed.

Response: The following summarizes the customer deposit refunds that were processed via Accounts payable – but the check has not been presented for payment.

Checks Written Between	# of checks	Total of all checks
July 01 – Dec 01	229	\$18,873
Jan 02 – Jun 02	143	\$13,201
July 02 – Dec 02	271	\$20,475
Jan 03 – Jun 03	181	\$20,102
July 03 – Dec 03	291	\$31,496
Jan 04 – Jun 04	184	\$28,352
July 04 – Dec 04	253	\$18,056

The July 01 – Dec 01 and Jan 02 – Jun 02 amounts are planned to be part of the unclaimed filing made in November 2005 – absent the customer requesting a new check as part of the due diligence process. Each year another 12 months of these unclaimed deposits will be included in the unclaimed process.

All unclaimed customer refunds for periods prior to July 01 have been remitted to the state of Massachusetts. Details on the portions of these remittances for customer deposits are not readily available.